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STATE of NEW HAMPSHIRE
COÖS COUNTY



ANNUAL REPORT

For the year ending December 31,
1988

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STATE OF NEW HAMPSHIRE

ANNUAL REPORT

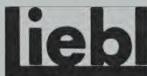
OF

COOS COUNTY

FOR THE

YEAR ENDING DECEMBER 31

1988



LIEDL PRINTING COMPANY

COLEBROOK, NEW HAMPSHIRE 03576

COOS COUNTY REPORT

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COUNTY OFFICERS

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1989

COUNTY COMMISSIONERS

Norman S. Brungot - Chairman, Colebrook
Thomas R. Corrigan - Clerk, Lancaster
A. M. Sue Trottier - Berlin

TREASURER

Paul E. Fortier, Milan

REGISTER OF DEEDS

Charlotte LaCasse, Lancaster

JUDGE OF PROBATE

Frederick J. Harrigan, Colebrook

SUPERIOR COURT

Richard P. Dunfey, Chief Justice
Samuel Farrington, Clerk
Pierre J. Morin, County Attorney
John D. Morton, Sheriff

MEDICAL REFEREES

Brian D. Beattie, M.D., Lancaster
J. Roger Wood, M.D., Berlin

SUPERINTENDENT/COORDINATOR

Frederick W. King, Sr., Stewartstown

ADMINISTRATOR, Berlin

Paul V. Kaminski, Whitefield

ADMINISTRATOR, West Stewartstown

Jerilyn Pelch, Colebrook

COMPTROLLER

Suzanne L. Collins, Colebrook

REPRESENTATIVES TO THE GENERAL COURT
=====

DISTRICT NO. 1: Beaton Marsh, Colebrook
 Gerald Merrill, Pittsburg

DISTRICT NO. 2: C. Fitzgerald Buckley, Columbia

DISTRICT NO. 3: Josephine Mayhew, Northumberland

DISTRICT NO. 4: Lynn C. Horton, Lancaster

DISTRICT NO. 5: Harold W. Burns, Whitefield

DISTRICT NO. 6: Jeff Woodburn, Whitefield

DISTRICT NO. 7: Lawrence J. Guay, Gorham
 Otto H. Oleson, Gorham

DISTRICT NO. 8: Catherine M. Brungot, Berlin
 Robert Dumont, Berlin
 Dennis L. Kilbride, Berlin
 George Lemire, Berlin
 Harold D. Nelson, Berlin
 Romeo J. Theriault, Berlin

DELEGATION OFFICERS

Beaton Marsh, Chairman
Otto H. Oleson, Vice Chairman
Josephine Mayhew, Clerk

COOS COUNTY DELEGATION MEETING

March 9, 1988

A meeting to consider the financial statements of the County Commissioners for the year ended December 31, 1987, was held at 3:00 P.M., Room 103, State House in Concord. Present at the meeting were Representatives Burns, Oleson, Mayhew, Foss, Horton, Brungot, Lemire, Guay, Marsh, Nelson, Kilbride, Theriault and Brady. Others present were Senator Bond, Sheriff John Morton, Frederick King and Suzanne Collins.

Chairman Burns read the Statement of Expenditures by line item with Mr. King and Mrs. Collins answering questions relative to overexpended items.

RESOLUTION #1

Be it resolved by the Coos County Delegation duly convened on this ninth day of March, 1988, that the Coos County Commissioners are hereby authorized to transfer from line items in the 1987 County Budget that are underspent on December 31, 1987, funds to supplement the following named accounts in the stated amounts:

Administration Expense	\$ 420.00
Interest - Short Term Notes	366.00
W. S. Nursing Hospital Specials	802.00
Children/Youth Services	<u>6,894.00</u>
Total	\$ 8,482.00

Nothing in this resolution in any way authorizes the County Commissioners to overexpend the 1987 budget in total.

The motion on Resolution #1 was made by Rep. Horton and seconded by Rep. Kilbride. The vote in favor of adopting was unanimous.

Rep. Horton made the motion, seconded by Rep. Nelson, to accept the 4th quarter expenditure report as presented. The vote to accept was unanimous.

The Chairman continued with the Report of Revenues and acknowledged a motion by Rep. Horton, seconded by Rep. Brungot, to accept the Statement of Revenues as read. The vote in the affirmative was unanimous.

Dates for upcoming meetings were discussed and it was agreed that the Delegation would meet in West Stewartstown on March 26 to take action on the Commissioners 1988 budget. In addition, the members tentatively agreed to meet again on April 23 to consider the 1st quarter financial statements of the County Commissioners.

Mr. King distributed copies of RSA 23:7 which was amended by the 1987 session of the Legislature. The statute speaks to establishing compensation for the elected county offices and Mr. King recommended the Delegation naming a Blue Ribbon committee to study the salaries of elected officials in Coos County and to bring their recommendations to the Delegation at their April meeting since the salaries must be voted prior to the filing date in June for County offices. Salaries as determined would remain in effect throughout 1989 and 1990. Mr. King related a conversation he recently had with the County Attorney who estimated his indictments this year would be approximately 300 in comparison to about 100 in recent years. Mr. King further predicted that increasing demands for space in the corrections facility might forbode preliminary plans for a Phase IV construction project.

Sheriff Morton addressed the assembly. He requested that the Delegation give consideration to approving health insurance benefits for two members of his department in addition to himself. He acknowledged that the Commissioners have an established policy whereby health insurance is only offered to regularly scheduled county employees. Because of liability reasons, he has revamped his department somewhat and in order to address the issue that law enforcement is a very vulnerable field, he has hired deputies who are trained professionals in the law enforcement field. Ninety percent of the work in the Sheriff's department is performed by 3 individuals and Sheriff Morton maintained that they should be entitled to a health insurance benefit, assuring the Delegation that none of the three will be back to request paid holidays, vacations, sick leave or other benefits earned by other County employees. He also added that he had been approached by the following towns to provide police protection: Jefferson, Randolph, Shelburne, Milan, Dummer and Errol. He, however, does not advocate becoming active in law enforcement in these towns.

Mr. King presented the County's position in adhering to the Commissioners policy at a time when the County is negotiating a labor contract with the union. The Union has asked for a health insurance benefit for part-time employees in this years proposal. The County's concern is

that if the policy is changed to provide insurance to two sheriff's deputies, the union may have grounds for either an unfair labor practice or a formal grievance. Mr. King stated that in the case of the Sheriff, the County could easily make an exception since he is elected to a constitutional office. Mr. King suggested that due to increased court activity, the Sheriff could probably justify regularly scheduling these individuals.

Rep. Lemire suggested that a subcommittee on criminal justice look into this request and make its recommendation to the Delegation on March 26. Chairman Burns endorsed the recommendation and Rep. Theriault said his subcommittee would meet with the Sheriff to look further into the request.

Chairman Burns inquired about the status of the 1988 budget. Mr. King responded that on the subject of salaries, wages and benefits for 1988, he has been meeting with 5 different groups of employees on a fairly regular basis and that he hopes to come to some favorable resolution of contract negotiations with the Union next Monday. If so, the Commissioners can recommend a final budget proposal on Tuesday. He proceeded to describe the employment dilemma in Berlin for licensed personnel in the nursing department. A shortage is imminent due to the opening of a new clipper home in North Conway. An in-depth labor survey of the area has been completed and the County has identified the weaknesses in its salary schedule.

Mr. King continued the budget discussion by describing the changes in the corrections budget, the impact of opening the new facility in November, and the current census in the jail and house of corrections. The jail budget will impact the amount to be raised by taxes about \$140,000 in 1988. The balance of the major impact is \$400,000 in the medicaid section of the budget...this is an item over which the County has absolutely no control. Relief in this line item can only come from favorable action in the Legislature on changing the state-county cost sharing formula of the non-federal share of medicaid costs.

Mr. King went on to describe the budget adjustment necessitated for the asbestos cleanup at the Lancaster Courthouse. On the subject of courthouses, he presented information on a real estate appraisal authorized by the Commissioners for the County Courthouse in Berlin. He informed the Delegation that the Commissioners recommend the sale of the building and stated that he had been approached by two parties interested in its purchase.

Rep. Guay made a suggestion as to how the sale could best be handled in order to maximize the County's return. Mr. King further stated that the Lancaster facility has no useful purpose for the court system in the future and that a new courthouse would be constructed either by the state, by the county on a lease-purchase agreement with the state, or by a private concern. Rep. Guay indicated he had met with Jeff Leidenger of the Administrative Office of the Courts to discuss the matter and had been informed by Mr. Leidenger that the Delegation should begin getting input from the citizens and legal community on preferences for location.

The subject turned to unincorporated towns and the pressure being created by the recent news that Diamond International plans to sell 68,000 acres of timberland, much of it located in Coos County. In addition, plans by James River to develop and install a sludge and municipal waste landfill in Success is also a serious concern. Mr. King referred the members to two state laws which give the responsibility for solid waste and dumps in unincorporated towns to the County Commissioners. He expressed concern that the James River Corp. has not contacted the County regarding their plans in Success and emphasized that under the law the County must be involved.

He also presented information received from the Selectmen of Carroll who have expressed concern about development of condominiums in the unincorporated towns abutting their town. They recognize that they will have to provide services to these places and are inquiring about who is responsible for regulating growth and development in these places. Mr. King acknowledged that this is a critical issue for the County unless the County decides it would rather turn the responsibility over to the State.

Reps. Burns and Guay spoke of the current moratorium bill which passed the House on the consent calendar. After considering statistics distributed to each member by Rep. Guay, Rep. Kilbride urged each member to suggest a vote to kill the bill. Mr. King read a section of the amended bill whereby a study committee to look at unincorporated places would be composed of legislators and various department heads in Concord and would include no members from the north, from the unincorporated towns, from the industries located there nor from the county. He suggested that the studying process should begin at home and stated that the Commissioners have the authority under the law to develop land use controls in the unincorporated towns. Rep. Burns inquired if the Commissioners might need temporary authority and it was suggested that maybe

the County should budget \$5,000 to hire North Country Council to develop some land use plans.

Rep. Burns took responsibility for setting up a meeting quickly to address this issue.

Upon a motion by Rep. Brungot, seconded by Rep. Nelson, it was voted unanimously to adjourn.

Respectfully submitted,

Josephine Mayhew - Clerk

COOS COUNTY DELEGATION MEETING
March 26, 1988

The Coos County Delegation met on Saturday, March 26, 1988, at 9:00 A.M. at the West Stewartstown Nursing Hospital to consider the 1988 Coos County Budget as recommended by the Board of Commissioners.

Present were Representatives Brady, Brungot, Burns, Guay, Horton, Kilbride, Marsh, Mayhew, Nelson, Oleson and Theriault; Commissioners Trottier, Brungot and Corrigan; Superintendent King, Suzanne Collins, Jerilyn Pelch; Paul Kaminski and other heads of county departments, outside agencies and the press.

Chairman Burns opened the meeting at 9:00 A.M. and announced the meeting would operate under House Rules. The Social Service Agencies, Extension Service, Soil Conservation District would be considered first so that agency heads would not be detained. Rep. Burns introduced Supt. King who gave an overview of the budget process prior to the start of budget deliberations. Supt. King welcomed Mr. Paul Kaminski to the position of Nursing Home Administrator at the Berlin facility and then briefed the delegates on the wage and benefit package negotiated with the Union representing certain employees at the Berlin Nursing Home as well as the package being proposed for the balance of the county's employees. The vote to accept the union package had been ratified by the membership with a 48-10 vote. His explanation continued to the amount to be raised by property taxes and how state mandated assistance programs cost \$.68 of every dollar collected through taxation. Of the projected \$415,000 increase in the amount to be raised by taxes, only \$35,549 is for programs

directly under the supervision of the County Commissioners.

The votes on budget line items follow:

- #24 - Senior Meals: Reps. Horton/Brungot - Raise and appropriate \$10,000. Vote: 10 in favor, none opposed.
- #25 - RSVP: Reps. Nelson/Horton - Raise and appropriate \$10,000. Vote: 10 in favor, none opposed.
- #26 - Family Planning: Reps. Horton/Brungot - Raise and appropriate \$9,000. Vote: 9 in favor, one opposed.
- #27 - Food Pantry-OUTREACH: Reps. Guay/Brungot - Raise and appropriate \$3,000. Vote: 10 in favor, none opposed.
- #28 - Response Program: Reps. Guay/Brungot - Raise and appropriate \$3,000. Vote: 10 in favor, none opposed.
- #29 - Alzheimers Project: Reps. Kilbride/Nelson - Raise and appropriate \$4,500. Vote: 11 in favor, none opposed.
- #19 - Cooperative Extension Service: Reps. Horton/Nelson - Raise and appropriate \$93,700. Vote: 10 in favor, none opposed.
- #20 - Soil Conservation District: Reps. Horton/Brady - Raise and appropriate \$11,040. Vote: 10 in favor, none opposed.
- # 1 - Commissioners' Salaries: Reps. Brungot/Guay - Raise and appropriate \$13,950. Vote 11 in favor, none opposed.
- # 2 - Administration Expense: Reps. Horton/Mayhew - Raise and appropriate \$45,900. Vote: 11 in favor, none opposed.
- # 3 - Treasurer's Salary: Reps. Kilbride/Horton - Raise and appropriate \$2,250. Vote: 11 in favor, none opposed.
- # 4 - Treasurer's Expense: Reps. Guay/Brungot - Raise and appropriate \$2,355. Vote: 11 in favor, none opposed.

- # 5 - County Auditors: Reps. Horton/Mayhew - Raise and appropriate \$4,000. Vote: 11 in favor, none opposed.
- # 6 - County Report: Reps. Brungot/Horton - Raise and appropriate \$3,000. Vote: 11 in favor, none opposed.
- # 7 - Register's Salary: Reps. Horton/Guay - Raise and appropriate \$20,700. Vote: 11 in favor, none opposed.
- # 8 - Register's Expense: Reps. Guay/Mayhew - Raise and appropriate \$55,375. Vote: 3 in favor, 7 opposed. Motion failed. Motion by Rep. Horton, seconded by Rep. Brungot to reduce the appropriation by \$3,250 and raise and appropriate \$52,125. Vote: 7 in favor, 3 opposed. Later, Rep. Guay made the motion that the assembly reconsider the Register's expense. The motion was seconded by Rep. Kilbride and the motion failed 7-3.
- # 9 - Berlin Courthouse: It was decided to take this item up at the end of the budget discussion. Rep. Guay/Kilbride - Raise and appropriate \$33,495. Vote: 11 in favor, none opposed. Discussion pertaining to this item follows the votes on budget line items.
- #10 - Lancaster Courthouse: Reps. Horton/Brady - Raise and appropriate \$50,270. Vote: 11 in favor, none opposed.
- #11 - Sheriff's Department: Reps. Horton/Theriault - Raise and appropriate \$115,775. Vote: 11 in favor, none opposed.
- #12 - County Attorney: Reps. Guay/Horton - Raise and appropriate \$46,495. Discussion of case load, legislation pertaining to assistant county attorney and full time county attorney followed. Vote: 10 in favor, one opposed.
- #13 - Medical Referees: Reps. Horton/Theriault: Raise and appropriate \$12,000. Vote: 11 in favor, none opposed.
- #14 - Corrections Department: Reps. Theriault/Horton - Raise and appropriate \$605,890. Vote: 11 in favor, none opposed.

- #15 - W. S. Nursing Hospital: Reps. Horton/Mayhew - Raise and appropriate \$2,525,650. Vote: 11 in favor, none opposed.
- #16 - Berlin Nursing Home: Reps. Horton/Brungot - Raise and appropriate \$2,549,865. Vote: 11 in favor, none opposed.
- #17 - County Farm: Reps. Horton/Brady - Raise and appropriate \$202,830. Vote: 11 in favor, none opposed.
- #18 - Land Management: Reps. Nelson/Brungot - Raise and appropriate \$3,000. Vote: 11 in favor, none opposed.
- #21 - Principal: Long Term Notes: Reps. Horton/Guay - Raise and appropriate \$85,000. Vote: 11 in favor, none opposed.
- #22 - Principal: Bonds: Reps. Horton/Guay - Raise and appropriate \$130,000. Vote: 11 in favor, none opposed.
- #23 - Interest: Short Term Notes: Reps. Horton/Guay - Raise and appropriate \$176,000. Vote: 11 in favor, none opposed.
- #30 - Unincorporated Towns: Reps. Horton/Nelson - Raise and appropriate \$13,500. Vote: 11 in favor, none opposed.
- #31 - Delegation Expense: Reps. Horton/Mayhew - Raise and appropriate \$4,000. Vote: 11 in favor, none opposed.

CAPITAL OUTLAY:

- # 1 - W. S. Nursing Hospital: Reps. Marsh/Theriault - Raise and appropriate \$67,000. Vote: 11 in favor, none opposed.
- # 2 - Berlin Nursing Home: Reps. Brady/Brungot - Raise and appropriate \$55,400. Vote: 11 in favor, none opposed.
- # 3 - County Farm: Reps. Horton/Guay - Raise and appropriate \$25,000. Vote: 11 in favor, none opposed.

STATE ASSISTANCE PROGRAMS:

- # 1 - Administration: Reps. Horton/Theriault - Raise and appropriate \$15,560. Vote: 11 in favor, none opposed.
- # 2 - Categorical Programs: Reps. Horton/Nelson - Raise and appropriate \$1,913,000. Vote: 11 in favor, none opposed.
- # 3 - Children/Youth Services: Reps. Horton/Mayhew - Raise and appropriate \$391,500. Vote: 11 in favor, none opposed.
- # 4 - Placement Prevention: Reps. Horton/Guay - Raise and appropriate \$33,000. Vote: 11 in favor, none opposed.

A motion to accept the expenditures as voted was made by Rep. Horton, seconded by Rep. Theriault and the vote on this motion was unanimous.

The Chairman proceeded to the Estimated Revenues and acknowledged the following motions:

- # 1, 2, 3, 4 - Property Taxes, Motor Vehicle Taxes, NH Shared Revenues and Resident Taxes: Reps. Horton/Guay - Accept projected revenues at 16,500, 7,000, and 1,000 with the determination of the amount to be raised by taxes to be determined after all items voted on. Vote: All in favor.
- # 5 - Payment in Lieu of Taxes: Reps. Horton/Guay - To accept the sum of \$90,000. Vote: All in favor.
- # 7 - Register of Deeds Fees: Reps. Guay/Horton - To accept the sum of \$90,000. Vote: All in favor.
- # 8 - Courthouse Rentals: Reps. Horton/Guay - To accept the sum of \$48,200. Vote: All in favor.
- #10, 11 - Courtroom Security, North Country Drug Enforcement: Reps. Theriault/Nelson - To accept the sum of \$25,200. Vote: All in favor.
- #12, 13, 14 - W. S. Nursing Hospital, Berlin Nursing Home and County Farm: Reps. Horton/Brungot - To accept the sum of \$4,838,460. Vote: All in favor.

- #15, 16, 17 - Interest on CD's, WC Fund and Proceeds of Notes: Reps. Horton/Nelson - To accept the sum of \$294,900. Vote: All in favor.
- #18 - Unincorporated Towns: Reps. Horton/Guay - To accept the sum of \$13,500. Vote: All in favor.
- #21 - Surplus: Reps. Horton/Guay - To accept the sum of \$460,000. Vote: All in favor.
- #22 - Placement Prevention: Reps. Mayhew/Horton - To accept the sum of \$33,000. Vote: All in favor.

A motion to accept the revenues as approved was made by Rep. Nelson and seconded by Rep. Horton. The vote was unanimous.

The meeting adjourned for lunch and upon return to the session, discussion ensued on the proposed sale of the Berlin Courthouse. It was concluded that a public hearing was imperative before any sale of this property by the County Commissioners would be authorized. A motion was made by Rep. Horton, seconded by Rep. Nelson, to hold a public hearing at the Berlin Courthouse on Saturday, May 7, 1988, at 10:00 A.M. for the purpose of a consensus of the public on the sale of the building by the Board of Commissioners. The vote to proceed with this hearing was unanimous.

The Delegates then voted on the following resolutions:

RESOLUTION #1

Be it resolved by the Coos County Delegation duly convened on this 26th day of March, 1988, that the sums hereinafter detailed in this resolution are hereby appropriated and the total amount for the fiscal year ending December 31, 1988, shall be \$9,342,750.

The motion on Resolution #1 was made by Rep. Nelson, seconded by Rep. Horton and there were 11 votes in favor of the adoption.

RESOLUTION #2

Be it resolved by the Coos County Delegation that the sum of \$5,917,760 is hereby adopted as the estimated income from sources indicated for the fiscal year ended December 31, 1988.

The motion on Resolution #2 was made by Rep. Horton, seconded by Rep. Brungot and there were 11 votes in favor of the adoption.

RESOLUTION #3

Be it further resolved that, the total appropriation being in excess of the total estimated income in the amount of \$3,424,990, the Treasurer shall issue his warrant to the Towns and City in the County for this amount.

The motion on Resolution #3 was made by Rep. Horton, seconded by Rep. Brady and 11 votes were recorded in favor of the adoption.

RESOLUTION #4

Be it resolved that \$460,000 of the operating surplus for the year 1987 be appropriated in the 1988 budget for the purpose of reducing taxes for 1988.

The motion on Resolution #4 was made by Rep. Horton, seconded by Rep. Nelson and there were 11 votes in favor of the adoption.

RESOLUTION #5

Be it resolved by the Coos County Delegation duly convened on the 26th day of March, 1988, to hereby authorize the County Commissioners to borrow in long-term notes the funds necessary to purchase the following capital items in the 1988 budget.

County Farm Specials	\$ 25,000
Nursing Hospital Specials	67,000
Nursing Home Specials	<u>55,400</u>
Total	\$147,400

The motion on Resolution #5 was made by Rep. Horton, seconded by Rep. Theriault and there were 11 votes in favor of the adoption.

Under other business, several delegates commended Paul Kaminski on his performance during the past several weeks and he in turn said a few words regarding his goals and objectives as the new administrator of the Berlin facility.

Rep. Mayhew mentioned the new mediation program sponsored by North Country Education Services which will begin operating shortly. The hope is that this program will

ease the financial burden on the County due to juvenile placements.

Rep. Theriault moved to adjourn, seconded by Rep. Brungot, and the meeting adjourned at 2:15 P.M.

Respectfully submitted,

Josephine Mayhew - Clerk

COOS COUNTY PUBLIC HEARING
May 7, 1988

The citizens of the County were invited to a Public Hearing held at the Coos County Superior Courthouse in Berlin on May 7, 1988, at 10:00 A.M. The hearing was to provide both the Board of Commissioners and the Delegation with input regarding the future of the Coos County Courthouse in Berlin.

Present at the public hearing were Representatives Brungot, Burns, Coulombe, Guay, Horton, Kilbride, Lemire, Mayhew, Nelson, Oleson, and Theriault. Also present were Senator Bond, Commissioners Trottier and Corrigan, Superintendent King, Suzanne Collins and members of the public.

Chairman Burns opened the public hearing at 10:00 A.M. explaining that under RSA 24, Chapter 13, selling of county property must be authorized by a majority vote of the County Delegation. However, both the Delegation and Board of Commissioners are seeking the opinions and suggestions of the public to giving consideration to the sale of the building. These opinions are an important part of any decision made in these matters.

Senator Bond explained that the State is dissatisfied with the Courthouse and is considering other options; however, it is clear that they are not interested in either of the county's buildings in the long run. Members of the public were mainly concerned about maintaining the courthouse in its present form because of its historical and traditional value and beauty. It was the consensus of opinion that it not be sold to anyone in the private sector for fear of an extensive remodeling or transformation. The current tenants urged the Delegation and Commissioners to give

some consideration to the interests of the present tenants; their occupancy at this location is important to the nature of their work and their clients. This request was supported by a petition signed by the occupants and submitted to Chairman Burns.

Chairman Burns asked for any comments on city ownership of the building. It was stated that the City is very anxious to preserve the building in its current condition and is considering it as a possible site for its public library. The Council further urged that it might be sold to the City for the sum of \$1.00.

Mr. King supplied the assembly with statistics on operating costs and offsetting revenue from rentals. He added that the County has signed a 5-year lease with the State which expires June 30, 1992. The lease contains an annual rental escalator based on the costs of operating the building and a 90-day termination clause.

He further stated that the Commissioners had authorized an appraisal to be performed on the property and the values on the 3 different appraisal approaches were stated: Cost Approach \$126,000; Market Approach \$110,800; and Income Approach \$93,700. The appraiser therefore estimated the current value of the property at \$110,000. Mr. King indicated that the State is satisfied with the reasonable handicapped accessibility to the building and programs and is not likely to press for further renovations to accommodate handicapped regulations.

Both Mr. King and Chairman Burns assured the public that the County would be taking all their comments under advisement and would not be proceeding with any sale or transfer immediately.

Chairman Burns declared the public hearing adjourned.

COOS COUNTY DELEGATION MEETING
May 7, 1988

The meeting of the Coos County Delegation was called to order at 11:00 A.M. and the first order of business was the FY89 Budget of the Forest Conservation Fund. Forester Burnham Judd presented the budget explanation with questions and discussion following. Rep. Horton made the motion to approve the FY89 Forest Conservation Fund Budget

totaling \$40,000 as presented. The motion was seconded by Rep. Brungot and the vote was 11 in favor and none opposed.

Next, the Delegation considered the financial statements of the Coos County Commissioners for the first quarter of 1988. A motion was made by Rep. Nelson, seconded by Rep. Lemire, to approve the expenditures of the period ended March 31, 1988. The vote to approve was unanimous. The delegates reviewed the Statement of Revenues next and upon a motion by Rep. Horton, seconded by Rep. Theriault, it was unanimously voted to approve the Statement of Revenues for the same period.

The Delegates then gave consideration to establishing compensation for elected officials according to RSA 23:7. Rep. Horton presented the subcommittee's recommendations. Rep. Kilbride made the motion recommending an increase in the salary of the County Attorney. There was no second to the motion.

A motion was made by Rep. Brungot to accept the subcommittee's report to maintain the same salaries for Coos County officials during the 1989-90 term as the salaries in the 1988 budget. The motion was seconded by Rep. Guay. The vote was 10 in favor and one opposed.

Mr. King presented a report on the status of HB842 and how it relates to the County. This bill gives the County Commissioners the same planning and zoning authority that Selectmen have in organized towns. He briefly spoke of a meeting scheduled for the Balsams on June 2 at which both elected officials within the County and property owners from the unincorporated places would meet to discuss the implications of the bill and begin planning for its implementation. The North Country Council will be providing the group with rough draft of a planning document as the first step in the process. In addition, Legislative Services at the State House is currently doing a research project for the County relative to all the present laws which impact on the unincorporated towns and the interrelationships between the County and the State in these areas. Mr. King stated he had also obtained the tax blotters from Revenue Administration as well as data from the State of Maine which has a large percent of its area unincorporated and has an extensive plan to manage it. He added that it is important to keep the Counties of Grafton and Carroll informed of any legislative changes Coos County might recommend as they also have one or two unincorporated places within their boundaries.

It was agreed that the committee required in HB842 should be comprised of a senator from Coos County and at least several members of the House. This committee is charged with making its recommendations regarding unincorporated towns to the full legislature in December of 1988.

The meeting adjourned at 12:00 P.M. upon a motion made by Rep. Lemire and seconded by Rep. Coulombe followed by a unanimous vote.

Respectfully submitted,

Josephine Mayhew - Clerk

COOS COUNTY DELEGATION MEETING
June 25, 1988

A meeting of the Coos County Delegation was called to consider resolutions authorizing the Board of County Commissioners to appoint a planning board for the unincorporated towns, to authorize that planning board to develop and adopt subdivision and site plan regulations, and further to authorize the Board of Commissioners to apply for Community Development Block Grant funds.

Delegates present at the meeting were Reps. Burns, Foss, Oleson, Theriault, Kilbride, Lemire, Horton, Nelson, Brungot, and Purrington. Also in attendance were Senator Bond, Commissioners Trottier and Corrigan, Frederick King and Suzanne Collins.

Chairman Burns called the meeting to order at 10:10 A.M. and due to the absence of Rep. Mayhew - Clerk, appointed Rep. Foss as temporary clerk in her absence. He then acknowledged Superintendent King who provided the assembly with a progress report relative to planning and zoning in the unincorporated towns since the June 2 meeting at the Balsams. Mr. King reported that on June 22 the County had met with environmental groups to listen to their concerns regarding the future of the county's unincorporated lands.

Next, Mr. King explained the statutes relating to the appointment of a new planning board and noted that the Commissioners had chosen adoption of the city format due to the vastness of the area involved. Additionally, it was decided to recommend only one planning board for all of the unincorporated areas (and this position has been endorsed in writing as the only practical plan by the

legal counsel for the NH Municipal Association) as it is administratively impossible to have a planning board for each unincorporated town. Planning board members must be residents of the County and represent a diverse interest in these areas as well as providing a good representation of the County geographically.

A list of the proposed appointees was distributed and Mr. King explained in detail each person's unique qualification for nomination to the Board. He recommended also including the alternates on a regular basis.

Rep. Lemire questioned what authority the elected official have in the planning and regulation process and in answer to this, Mr. King read from the law the duties of the planning board. Rep. Nelson supported Rep. Lemire's discomfort with giving too much authority to a new board. Both delegates suggested that the resolution be amended to authorize the Delegation to approve a master plan and other regulations recommended by the Planning Board. Mr. King added that according to the statutes the legislative body, i.e., the County Delegation, must approve all zoning ordinances recommended by the Board and zoning is the final, ultimate control of the land.

Mr. King also spoke of the study committee called for in HB842 and expressed his feeling that nothing of any great magnitude will change in the North Country prior to the study committee's findings being presented to the legislature. He explained that with the proposed resolutions, the Commissioners are making an effort to expedite the mandate of those in attendance at the Balsams meeting of June 2.

Senator Bond stated the intent of HB842 was to make planning and zoning in these areas a politically viable process and he therefore suggested that Resolution #1 be amended with language allowing the Delegation the opportunity to approve the regulations recommended by the Planning Board. To this, Rep. Nelson asked to clarify this position emphasizing that he hoped the Delegation would approve the Master Plan and not review all decisions made by the Planning Board.

Councilwoman Nelson of Berlin suggested it would be prudent to bring a proposed Master Plan to the Delegation prior to public hearings on the document as a courtesy gesture.

Rep. Kilbride reminded the Delegates that they will elect a representative to the Planning Board and that he will be the liaison between the Board and the County Delegation.

Mr. King emphasized that the County should take the time it needs to implement this process correctly; it behooves the County to do it right and to serve as a model to the towns; however, the process cannot drag as the County needs to be far enough along to clearly know what changes it wants in the existing statutes before the next legislative session. Chairman Burns supported the position that time is of the essence and cautioned the Delegates that they must continue down the road and do something.

RESOLUTION #1

Be it resolved that the Coos County Convention duly convened on this date, June 25, 1988, does hereby authorize the Coos County Commissioners to appoint a County Planning Board consisting of nine members and three alternates who shall have the responsibilities and powers to exercise planning, zoning, subdivision and related regulations as a town planning board and land use board in those unincorporated or unorganized places within Coos County. Regulations and controls adopted shall to the extent practical be exercised in accordance with the provisions of RSA 672-677. Any action taken by the County Planning Board shall be subject to the approval of the County Convention.

1. All members appointed shall be residents of Coos County.
2. The Chairman of the Board of County Commissioners or his/her designee shall be an ex-officio member.
3. A member of the County Convention selected by the Convention shall be an ex-officio member.
4. An administrative official of the County selected by the Chairman of the Board of County Commissioners shall be an ex-officio member.
5. Six persons appointed by the Board of County Commissioners and approved by the County Convention.
6. Three alternates appointed by the Board of Commissioners and approved by the County Convention.

The motion on the amendment to Resolution #1 (underlined above) was made by Rep. Nelson and seconded by Rep. Brungot and all voted in favor of the amendment.

The motion on Resolution #1, as amended, was made by Rep. Nelson and seconded by Rep. Kilbride and it was the unanimous vote of the County Convention to adopt Resolution #1.

RESOLUTION #2

Be it resolved that the Coos County Convention duly convened on this date, June 25, 1988, does hereby authorize the County Planning Board to develop and adopt subdivision and site plan regulations as provided in RSA 673-677. Any action taken by the County Planning Board shall be subject to the approval of the County Convention.

Rep. Nelson made the motion to amend Resolution #2 as presented (amendment underlined) and his motion was seconded by Rep. Purrington. The vote on the amendment was approved unanimously.

Rep. Lemire made the motion to approve Resolution #2 as amended. This motion was seconded by Rep. Purrington and the Delegates voted unanimously to approve the Resolution.

Chairman Burns asked for nominations for the Delegation's representative to the Planning Board. Rep. Horton nominated Rep. Beaton Marsh. The nomination was seconded by Rep. Purrington and with no further nominations forthcoming, it was the unanimous vote of the Convention to confirm Rep. Marsh to the Planning Board.

Rep. Burns asked the convention to approve the list of appointees as proposed by the Board of Commissioners. Rep. Horton made the motion, seconded by Rep. Nelson, to confirm the nominations as presented by the Commissioners. The vote of approval was unanimous.

Mr. King explained the statutory necessity of adopting Resolution #3 and stated that North Country Council is helping the County prepare a grant application for Community Development Block Grant funds for an engineering study of the county-owned water system in West Stewartstown.

A motion was made by Rep. Horton, seconded by Rep. Theriault, to adopt the following resolution.

RESOLUTION #3

Be it resolved by the Coos County Convention duly convened on this date, June 25, 1988, that pursuant to RSA 4-C:14(b), the Coos County Commissioners are hereby authorized to file an application for Community Development Block Grant Program funds through the Office of State Planning based upon a public hearing for this purpose held on June 23, 1988.

The affirmative vote on Resolution #3 was unanimous.

There being no further business to come before the meeting, Rep. Horton made a motion to adjourn, seconded by Rep. Theriault, and the vote was unanimous.

Respectfully submitted,

Frederic Foss
Temporary Clerk

COOS COUNTY DELEGATION MEETING July 30, 1988

A Coos County Delegation meeting was held on July 30, 1988, at 10:00 A.M. at the Nursing Home in Berlin for the purpose of considering the second quarter financial statements of the County Commissioners for the period ending June 30, 1988. Delegates in attendance were Reps. Oleson, Brungot, Coulombe, Nelson, Horton, Foss, Kilbride, Marsh and Lemire. Also present were Commissioners Brungot and Trottier, Nursing Home Administrators Kaminski and Pelch, and Suzanne Collins.

In the absence of Chairman Burns, Vice-Chairman Oleson declared the meeting in session at 10:00 A.M. The first order of business was to appoint an acting clerk to record the proceedings of the meeting in the absence of the clerk, Rep. Mayhew. V. C. Oleson named Rep. Foss as acting clerk and no opposition was heard.

Vice-Chairman Oleson proceeded with the Commissioners' Statement of Expenditures for the period ending June 30, 1988. Delegates raised questions regarding the overexpenditure of the line item LAND MANAGEMENT CONTRACT. It was explained by Mrs. Collins that based upon advance orders for firewood earlier this year, the Superintendent

had authorized the purchase of 125 cords in lieu of the 100 cords he traditionally cuts. It was pointed out however, that the revenue offset from firewood sales would more than compensate for the overexpenditure.

Rep. Oleson requested that the delegates receive a report updating them on the progress made by the County in planning for the unincorporated towns. Mrs. Collins presented a brief summary of the appointed planning board's organizational meeting, their goals and tasks for the next several months and the recent offer by the Office of State Planning to provide the County with a professional planner through an intergovernmental transfer. She indicated that Planning Board Chairman Jeff Taylor and Clerk Fred King would be meeting with the Director of that state agency during the coming week to determine the County's needs for planning services.

For the information of the delegates, individual items in the capital budget were discussed. Mrs. Collins covered the Farm Specials and the Water System grant application for the nursing hospital. Mrs. Pelch provided information on the Laundry Special and Mr. Kaminski reported on the Berlin Nursing Home Specials, especially the recent acquisition of the handicapped accessible van. Delegates were presented with a thank you card designed and signed by the nursing home residents for their vote to appropriate funds for the purchase of the van.

Rep. Marsh suggested that as an addendum to the quarterly financial statements, he would like to see a report of any funds received and expended by the County from outside sources (such as federal grants for specific purposes) accompanied by a short explanation of the funding source and purpose.

Rep. Horton made the motion to accept the Expenditure Report as presented. The motion was seconded by Rep. Brungot. V. C. Oleson called for a roll call vote; the statement was accepted unanimously.

Vice-Chairman Oleson proceeded to the Report of Revenue. Rep. Marsh asked if the County Commissioners had any reason to believe that any of the projected revenue would come in short of budget projections. Mrs. Collins stated that to the best of her knowledge the projections are conservative and all revenues anticipated should be realized by year-end.

Rep. Horton made the motion to accept the Revenue Report for the period ending June 30, 1988. After a second to

the motion by Rep. Coulombe, a roll call vote ensued and it was unanimously voted to accept the report as printed.

Vice-Chairman Oleson asked the Delegates if there were any other items of business to come before the assembly. He stated he had attended a testimonial for Leighton Pratt - Agricultural Agent for the Cooperative Extension Service and recommended that the County prepare and send a letter of appreciation for years of service (especially tight fiscal control) to Mr. Pratt. Rep. Coulombe recommended an official state commendation be prepared and sent to him along with the letter. Rep. Marsh was designated to take care of getting the document prepared.

There being no further business to come before the meeting, Rep. Lemire made a motion to adjourn, seconded by Rep. Brungot. The affirmative vote was unanimous.

Respectfully submitted,

Frederic A. Foss
Acting Clerk

COOS COUNTY DELEGATION MEETING
October 29, 1988

The Coos County Delegation met on October 29, 1988 at the Nursing Home in Berlin to consider the following:

1. Third Quarter Financial Statements for 1988
2. Ratification of Subdivision Regulations for the Unincorporated Towns of Coos County
3. Election of Alternate to Planning Board
4. Budget Transfer Resolution, and
5. Report on HB842 Study Committee.

Delegates in attendance were Reps. Brungot, Burns, Foss, Horton, Lemire, Marsh, Mayhew, Nelson and Theriault. Also present were Commissioners Trottier and Corrigan, Senator Bond and Superintendent King.

Chairman Burns opened the meeting and read the Statement of Expenditures and asked those in attendance to make inquiries if there were any questions.

Mr. King commented on the recent complaint received regarding the Register of Deeds office and its antiquated system of record keeping. It was suggested that the subcommittee assigned to Deeds survey the situation and bring to the entire Delegation a report on methods of modernizing and making more efficient that office. Computerization of the operation was discussed and it was felt that that could very well be a major part of the solution.

It was noted that the County Attorney will be requesting a transfer of funds for the expenses of his office. The budgeted amount of \$10,000 has been expended by the end of the third quarter. Presently, Superior Court is in session for a full 12 months in Lancaster which translates into extra expenses. It was suggested that if the law enforcement community are urging that the County have a full time county attorney, it should begin its efforts by petitioning the individual boards of selectmen to recommend to the County Commissioners that a full time county attorney be appointed as it is the towns which will have to fund that extra expense.

Mr. King pointed out that the Land Management line item is overexpended due to a greater amount of firewood being cut than he had anticipated at budget preparation time due to the volume of orders for firewood. Upon a motion made by Rep. Nelson, seconded by Rep. Horton, it was the unanimous decision of all delegates in attendance to adopt the following resolution:

RESOLUTION #1

Be it resolved by the Coos County Delegation duly convened on this twenty-ninth day of October, 1988, that the Coos County Commissioners are hereby authorized to transfer from line items in the 1988 Coos County Budget which will be underspent on December 31, 1988, funds to supplement the following named account in the stated amount:

Land Management	\$ 1,093
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Nothing in this resolution in any way authorizes the County Commissioners to overexpend the 1988 budget in total.

It was noted also that the County Farm account will also need a transfer of funds by the end of the fiscal year; the business of producing milk is not a healthy one.

It was mentioned during consideration of the funds expended for the outside social service agencies that Senior Meals in Berlin will be staying at St. Anne's. However, it was suggested that they should be investigating other funding sources to help defray that cost.

It was stated that all special projects in the Capital Outlay budget should be completed before year end. Mr. King mentioned the grant award that the Board of Commissioners received from Community Development Block Grant Program of \$12,000 for an engineering study of the current water supply at the West Stewartstown complex.

A motion was made by Rep. Lemire, seconded by Rep. Horton, to accept the 3rd Quarter Expenditure Statement as presented. The affirmative vote was unanimous.

Next, the delegates considered the Statement of Revenues. Mr. King explained both the good news and bad news regarding the W. S. Nursing Hospital revenues. Bad news: the resident census is low at 85-88% which adversely affects revenues. Good news: the Medicaid rate received October 1 reflects nearly a 10% increase based on achieving a good incentive reimbursement for maintaining allowable operating costs within the 75th percentile statewide.

A motion was made by Rep. Nelson, seconded by Rep. Theriault, to accept the Statement of Revenues as read and the motion was accepted unanimously.

Upon a motion by Rep. Horton, seconded by Rep. Marsh, it was voted to accept the Land Subdivision Regulations for the Unincorporated Towns of Coos County as adopted and recommended by the Planning Board on September 21, 1988. The motion to accept on the floor, the Chairman called for discussion. Mr. King explained the development process for this document beginning with the Town of Colebrook Subdivision Regulations and the efforts of the Office of State Planning to bring them into compliance with recent legislative changes. It was suggested that the documents prepared include the names of the unincorporated places and also to preserve the present land lease arrangements that the paper companies have in effect.

A vote on Rep. Horton's motion was unanimous to accept the regulations. It was stated that a copy will be forwarded to the Register of Deeds Office for recording and beginning immediately only the County can approve plans for subdivisions in the unincorporated places.

A motion was made by Rep. Marsh, seconded by Rep. Theriault, to nominate Rep. Nelson as the alternate for Rep. Marsh to the Planning Board. The motion was approved unanimously.

Regarding the update on HB842 and the study committee appointed to study the unincorporated towns, it was stated that Reps. Horton, Burns, and Guay are on this committee as well as Senator Bond. Rep. Horton and Senator Bond were appointed as a special subcommittee to work with the lawyers researching all the pertinent statutes and drafting new legislation to reflect the changes being recommended by the County. It appears that the committee will support transferring the tax collection process to the County from Revenue Administration. The Coos County Commissioners have met with, and will continue to meet with, the Commissioners from Grafton and Carroll counties to keep them informed of all that is transpiring in this area. It is anticipated that the county will recover through taxation of the property owners in the unincorporated towns all the costs incurred on behalf of these places. It was also suggested that the Land Use Penalty taxes be paid to the county, dedicated to a separate fund, to offset costs incurred in the unincorporated towns.

Mr. King mentioned that new federal laws recently enacted will have major impact on nursing home operations and informed the delegates that they will be kept apprised of necessitated changes as soon as the county gets direction from the state.

Rep. Horton made a motion to go into Executive Session for the purpose of discussing a personnel matter. The motion was seconded by Rep. Brungot and based upon a roll call vote with 9 present and voting the motion was declared in the affirmative. No action was taken.

A motion to conclude Executive Session was made by Rep. Lemire, seconded by Rep. Brungot and after a roll call vote with 9 present and voting the motion was declared in the affirmative. No action was taken.

Rep. Marsh moved to authorize the Commissioners to seek outside legal assistance in the personnel matter if they found it necessary. The motion was seconded by Rep. Nelson and it was approved unanimously.

Rep. Theriault presented to the delegates an invitation to attend a Medical Conference at the Berlin Vocational Technical College between 1:00-4:00 P.M. on this date.

The assembly thanked Rep. Foss for all his hard work during his terms in the Legislature and wished him well.

Rep. Lemire moved to adjourn the meeting, seconded by Rep. Theriault and the motion was accepted unanimously. Meeting adjourned at 12:00 noon.

Respectfully submitted,

Josephine Mayhew - Clerk

COOS COUNTY DELEGATION MEETING
December 14, 1988

Under RSA 24:9, the Coos County Delegation held its organizational meeting on Wednesday, December 14, 1988 at 10:00 A.M. at the Coos County Courthouse in Lancaster. Delegates present were Representatives Brungot, Burns, Buckley, Merrill, Horton, Kilbride, Lemire, Marsh, Mayhew, Nelson, Oleson, Dumont, Theriault and Woodburn.

The meeting was called to order by Rep. Burns at 10:10 A.M. The first order of business was to select a temporary chair. Rep. Horton nominated Rep. Burns, seconded by Rep. Theriault. The nominations ceased and the Clerk cast one ballot for Rep. Burns. A motion was made by Rep. Horton, seconded by Rep. Nelson to name Rep. Burns as temporary chairman, and the affirmative vote confirmed the motion.

Temporary Chairman Burns expressed his pleasure at serving as County Delegation Chairman for the past years and expressed his feelings about a limited tenure for that office.

The meeting continued with nominations for permanent chairman. Rep. Horton moved to nominate Rep. Marsh. This motion was seconded by Rep. Oleson. Nominations ceased and the clerk cast one ballot for Rep. Marsh. Upon a motion by Rep. Horton, seconded by Rep. Dumont, Rep. Marsh was confirmed as the Chairman.

Rep. Theriault nominated Rep. Oleson for Vice-Chairman. This nomination was seconded by Rep. Kilbride. Rep. Lemire nominated Rep. Guay for Vice-Chairman seconded by Rep. Brungot. Nominations ceased. Written ballots were cast and counted by Rep. Lemire and Rep. Theriault ending

in a 7,7 tie vote. It was decided to take a second vote by written ballot and the vote was 7 for Rep. Guay and 7 for Rep. Oleson. Approval was given by all the Delegates to flip a coin. Rep. Burns flipped the coin and Rep. Oleson called heads. Heads it was and Rep. Oleson was elected Vice-Chairman.

Rep. Nelson nominated Rep. Mayhew as Clerk. The nomination was seconded by Rep. Brungot. Nominations ceased and one ballot was cast by the Clerk for Rep. Mayhew upon a motion by Rep. Horton, seconded by Rep. Theriault.

Chairman Marsh spoke briefly about some of his ideas and promised to give more information on Saturday, December 17 at which time the delegates will meet to hear and consider the 1989 Coos County Budget.

The meeting adjourned at 10:40 P.M.

Respectfully submitted,

Josephine Mayhew - Clerk

COOS COUNTY PUBLIC HEARING AND DELEGATION MEETING
December 17, 1988

A Public Hearing to consider the proposed 1989 Coos County Budget was held at the Coos County Nursing Home in Berlin on Saturday, December 17, 1988.

Delegates present were Reps. Brungot, Burns, Horton, Kilbride, Lemire, Marsh, Mayhew, Nelson, Oleson, Theriault, Buckley, Dumont, and Merrill.

Also in attendance were County Commissioners Brungot, Trottier, and Corrigan, Superintendent King, personnel from each of the County's operations, representatives from the several social service agencies seeking county support, local elected officials, the Berlin City Manager, the press and a few members of the public.

The meeting was declared open by Chairman Marsh at 10:00 A.M. The Chairman declared a short business meeting of the delegates to transact business requested by the County Treasurer Paul Fortier.

A motion was made by Rep. Nelson, seconded by Rep. Kilbride to approve the following resolution:

Be it resolved by the Coos County Delegation duly convened on the 17th day of December, 1988, that since the monies in the treasury of the County of Coos are insufficient to meet the demands upon the same and the sum of Three Million Dollars (\$3,000,000) being the estimated amount necessary for the purpose of operating the county for the fiscal year 1989, the Coos County Treasurer, Paul E. Fortier, is hereby authorized to borrow the required sum upon order of the County Commissioners pursuant to RSA 29:8. The amount borrowed is not to exceed the stated amount.

The votes to approve the resolution numbered 11 with none opposed. (Note: Reps. Horton and Buckley were not present for this vote and arrived shortly afterward.)

A motion was made by Rep. Lemire, seconded by Rep. Brungot, to adjourn the meeting and resume the Public Hearing on the 1989 Budget. The motion was unanimously accepted.

Chairman Marsh resumed the hearing at 10:05. His opening remarks included the introduction of the delegates, the county's elected officials who were present and personnel in county administration. He stated that the hearing would be conducted in accordance with Rules of the House of Representatives. He recognized Superintendent King who gave a brief summary of the budget process, the current status of negotiations for wages and benefits for the county's employees which are not included in this budget. Due to the collective bargaining procedures, the county cannot at this time discuss the status of current proposals being considered by both parties. Therefore, the budget contains a line item entitled 1989 Negotiated Wages and Benefits which at this time is zero.

The social service agencies requests for funding, items 24-29 were taken up for consideration first. Lawrence Kelly spoke on behalf of the Senior Meals which has requested an increase of \$3,000 due to state level of funding remaining steady for the past 3 years and program growth of 15% for congregate meals and 19% for home delivered meals. He also addressed the Food Pantry-OUTREACH request which is \$500 greater than prior years due to the unforeseen cost of registering and maintaining the van used to transport food products from distribution centers in the southern part of the state. Next he gave a brief summary of the work of the North Country Alzheimer's

Project which provides support services to families of those afflicted with that disease. Pamela Dorland and an RSVP volunteer, Mrs. Brunside, spoke to the group about the program and further gave justification for the request for increased funding of \$3,500 which would cover mainly the office rental due to a change in location and a need to purchase a computer station to more efficiently administer the program. Sally Keelan represented the Family Planning and Response programs both of which are asking the county to maintain the same level of funding as 1988.

Paul Crosby of the Cooperative Extension Service presented that budget and explained the costs of running that service are shared in equal parts by the state, the federal government and the county. The increase is approximately 4% which reflects an increase in the salaries for the agents' positions paid through the State University system.

Mr. King addressed the request of the Soil Conservation District to increase the office hours of the clerk from 30 to 35.

Budget consideration now shifted to the items at the beginning of the budget. Administration was discussed and Supt. King pointed out that elected officials salaries had been determined in May in accordance with RSA 237; these salaries will remain the same until the filing period for 1990 elections.

Comptroller Sue Collins presented the details of the Register of Deeds budget and explained the decrease was mainly due to the large expenditure for equipment during 1988. The only items requested during 1989 are a new typewriter and chairs for the vault area.

Supt. King spoke on the budgets for both courthouses and explained that in Berlin nearly all space is rented to non-county operations. That budget reflects a slight increase in repairs. The budget for the courthouse in Lancaster where court is in session at least 10 months of the year with an expectation that it will be used year-round next year has remained about the same. During 1988 a large sum was expended for asbestos removal and for 1989 it is anticipated that major upgrading of the wiring should be addressed.

Sheriff Morton explained the increase in the Sheriff Department budget due primarily to a request from the court system for additional baliff hours caused by more

court time. There is also the extended need to protect the court and judges.

County Attorney Morin explained the heavier case load which causes court to be in session for longer periods each year; a total of 235 cases were handled last year and he anticipates that there will be about 250 cases in 1989. This translates to higher costs for office and clerical expenses. In addition, due to a suit filed in 1988 against various governmental units in the Berin vicinity including the County Attorney a new budget line item to cover the professional liability insurance deductible of \$5,000 has been added to this budget.

Mr. Richard Simoneau of Lancaster spoke in favor of the county employing a full time county attorney for reasons of public safety. He has submitted to the Lancaster Board of Selectmen a petition containing 75 signatures urging the County Commissioners to include such increase as needed for a full time attorney in the budget.

The medical referee line item was considered next and discussion followed on the additional expense borne by the county each time an autopsy is performed by the State Medical Examiner in Concord. It was mentioned that legislation will be introduced again this year limiting the county's financial liability for an autopsy to \$300.

The Corrections budget was presented by Supt. King who provided details on each line item which has increased and the justification for such increases. Overall, the corrections budget has increased about 3%.

Enterprise funds were reviewed next and Supt. King explained the reason for the recent census crisis in West Stewartstown. The problem is primarily caused by the opening of a private intermediate care facility in North Conway which is presently filling its beds with medicaid recipients from the Berlin area since there are no available beds in the city. Marketing efforts of the W. Stewartstown facility are actively being made and it is hoped that the news regarding census will have improved prior to the annual meeting in March.

City Manager Berkowitz expressed dismay about nursing home operational deficits and Supt. King explained that the county had looked at proposals from the private sector to acquire the Berlin facility. When presented with the information, the delegation's nursing home subcommittee had voted to maintain both nursing homes under the county umbrella even if it meant having to go to the taxpayers

for some support because the county homes place no limit on the number of medicaid residents and the county has an obligation to provide care for those who do not have the means to pay. It was also emphasized that in West Stewartstown the county is not laying off any employees but through attrition the workforce is being reduced until that facility begins to experience a turnaround.

The farm budget was explained by Supt. King who stated that although milk production is at an all time high based on herd size, the expenses have also increased due to grain costs which skyrocketed during the summer drought in the midwest and south. He was cautiously optimistic that the operation might break even and reminded the assembly that the farm serves as the county's main work site for house of correction inmates. The other operation where inmate labor is essential is the county's firewood operation - land management in the budget. This item has increased as firewood sales are a good profitable business right now so the Commissioners have approved accelerating this project. Higher expenses are offset by better revenues since the project is labor intensive and there is no cost for labor.

Sue Collins explained the items related to the county's long term debt, both bonded and notes, as well as the interest item dealing with tax anticipation notes.

Unincorporated towns expense has increased 100% due to the county's new involvement in land use controls and planning for the unincorporated towns and unorganized areas. The County Commissioners have authorized some additional personnel time but it was emphasized that all costs relating to this line item are recovered from the property taxpayers in those towns and places. Legislation being introduced in the 1989 session will hopefully further clarify the county's role and may grant the county the responsibility of assessment and collection of taxes in the unincorporated places. Perambulation of town lines was discussed by Supt. King and he agreed with the City Manager to support legislation limiting those costs to the towns and cities.

Capital outlay expenditures and budgeted items were outlined in detail. Supt. King presented requests for the nursing hospital, farm, corrections, and the Lancaster Courthouse and Mr. Kaminski presented those for the Berlin nursing home facility.

For those persons interested in percentages, Supt. King explained that the budget as proposed is 3.3% greater than

in 1988 and the amount to be raised by property taxes has increased 7.7%. The differential is primarily due to lost revenues in West Stewartstown caused by low census.

The Revenue budget was presented by Supt. King and there being no questions Rep. Nelson moved to adjourn at 12:15 P.M. This motion was seconded by Rep. Kilbride and the hearing was declared closed by Chairman Marsh.

Chairman Marsh distributed sign-up sheets to the delegates in order that they could indicate to him the subcommittees on which they wished to serve.

Respectfully submitted,

Josephine Mayhew - Clerk

REPORT OF THE COUNTY COMMISSIONERS

Nineteen eighty-eight presented the County with a new set of issues and challenges with the introduction last March of legislation which would have placed a moratorium on all activity in the unincorporated towns and places followed closely by the \$19 million Diamond land sale which shocked the citizens of New Hampshire as well as many conservationists throughout New England. The issue of preserving the land was predominant and since over 30% of the land area in our county is unincorporated we felt a responsibility to take an aggressive role in the decisions which would affect the destiny of our open lands. Within a month of the introduction of House Bill 842 we asked the legislature to give the counties the responsibility of planning for the unincorporated towns and places in order to maintain local authority. Our plan and mission statement is clear: a. to provide for the continued protection of the county's economic base, the timber industry is a major source of jobs, income and products; b. to assure the continuance of traditional recreational activities such as hiking, hunting, fishing, and snowmobiling; and c. to provide for the ongoing protection of the County's scenic views and landscape.

In order to meet these goals for the unincorporated towns and keep a healthy balance between them, we appointed a planning board whose members are geographically scattered throughout the county and who represent the diversity of activities in the region from tourism to forest products to conservation.

Additionally, to help ensure that the County's citizens in the 23 unincorporated towns and places continue to receive quality services in the most effective manner possible for the fewest dollars and with the support of Representative Horton and Senator Bond, we are asking the legislature this year to transfer from the state to the county the responsibilities of property appraisal, taxation and educational services. Passage of this bill will further strengthen our services and assure that the needs of the property taxpayers in the unincorporated towns are met. Our agenda is simply stated: local issues and needs financed by local tax dollars and controlled by local elected and appointed officials. That way, there is no question that regulation will remain close to the people of Coos County.

Through all of this, we have also continued to successfully meet the challenges of our traditional roles as County officials. We have focused much of our time

coping with the problems of inadequate manpower, the rising costs of health care as well as shifts in demands for services. The recent opening of an intermediate care facility in North Conway caused a drain on licensed nursing personnel in our Berlin Nursing Home while concurrently causing a drain in applications for admission to our nursing home facility in West Stewartstown. Our personnel in Berlin have tried to minimize the impact of short staffing on the quality of care given to our residents; however, in West Stewartstown, the negative impact of lowered occupancy on the balance sheet has to some degree been outside of our power to control.

We are thankful that we continue to have employees who are compassionate and work very hard to provide for the unique needs of the residents of our nursing homes. We also acknowledge the stressful work of the correctional staff and the employees of our farm operation who try to provide a positive rehabilitative experience to the inmates. We credit many of the positive results achieved in the day to day operations of county government to our very able administrative staff. It is through this dedication and hard work that we can assure the property taxpayer in Coos that their dollars are being utilized in the most efficient and effective manner possible in meeting the needs of our citizens. Our appreciation is also extended to the fifteen members of the Coos County Delegation who annually review each of our operations and appropriate the funds needed to make county government work.

Respectfully submitted,

Norman S. Brungot, Chairman
A. M. Sue Trottier
Thomas R. Corrigan
COOS COUNTY COMMISSIONERS

NOTES

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION



Budget ofCOOS..... County

APPROPRIATIONS AND ESTIMATES OF REVENUE

For the Calendar Year January 1, 19. 88. to December 31, 19. 88.

or

For the Fiscal Year from July 1, 19. to June 30, 19.

R.S.A., Chap. 24, Sect. 21. The county commissioners shall deliver or mail to each member of the county convention, the chairman of the board of selectmen in each town and the mayor of each city within the county and to the secretary of state prior to the fifteenth day of February annually, a statement of the condition of the county treasury on the preceding December thirty-first, or if the county is on an optional fiscal year basis pursuant to RSA 31:94-a, prior to the fifteenth day of August a statement of the condition of the county treasury on the preceding June thirtieth, accompanied by their itemized recommendations of the sums necessary to be raised for the county in the year next ensuing, stating therein in detail the objects for which the money is required. No county convention shall vote appropriations for the ensuing budget period until twenty-eight days shall have elapsed from the mailing of such statements.

SECTION I		APPROPRIATIONS	ACTUAL	APPROPRIATIONS
PURPOSE OF APPROPRIATION		PREVIOUS	EXPENDITURES	ENSUING
		FISCAL YEAR	PREVIOUS	FISCAL YEAR
		1987	1987	1988
Current Maintenance:	Acct. Nos.			
General Government:				
Administration - Commissioners' Office	4100	60,365	59,944	62,850
Administration - Treasurer	4101	4,605	3,616	4,605
Administration - Auditors'	4102	3,200	3,200	4,000
County Attorney	4110	44,420	44,245	46,495
Register of Deeds	4120	63,960	62,687	72,825
Register of Probate	4130	1,000	478	00
Sheriff	4140	107,750	94,237	115,775
Medical Referee	4150	12,000	10,700	12,000
Maintenance of Court House (1st Loc.) Berlin	4160	32,010	30,736	33,495
Maintenance of Court House (2nd Loc.) Lanc.	4170	37,155	34,784	50,270
Superior Court (1st Loc.)	4180			
Superior Court (2nd Loc.)	4181			
Public Welfare	4190	1,533,965	1,462,901	1,928,560
Children/Youth Services/Placement Prevent.		396,000	380,221	424,500
County Nursing Home: Berlin Facility		2,336,390	2,255,133	2,549,865
Administration	5100			
Property and Related Expense	5110			
Dietary	5130			
Nursing	5140			
Plant Operation	5150			
Laundry and Linen	5160			
Housekeeping	5170			
Physicians and Pharmacy	5180			
Special Services	5190			
County Nursing Home: W.Stew. Facility		2,290,929	2,166,343	2,525,650
County Jail:				
Jail Expense	6100	475,000	463,246	605,890
County Farm:				
Farm Expense	7100	206,565	198,753	202,830
Land Management	8100	5,500	3,000	3,000
Cooperative Extension Service:				
Expense	8360	97,670	89,572	93,700
Soil Conservation District	8400	11,000	10,648	11,040
Debt Service:				
Interest:				
On Tax Anticipation Notes	9100	154,000	154,366	176,000
On Long Term Notes	9110			
On Bonded Debt	9120			
Principal:				
Tax Anticipation Notes	9150			
Long Term Notes	9160	85,000	85,000	85,000
Bonded Debt	9170	125,000	125,000	130,000
Outside Social Service Agencies		39,500	39,500	39,500
Capital Outlay, New Construction and Equipment:				
Nursing Hospital - W. Stew. Facility		15,000	15,802	67,000
Nursing Home - Berlin Facility		38,500	26,572	55,400
County Farm		27,200	26,298	25,000
Courthouse: Lancaster Facility		12,000	4,740	00
County Convention Expense				
	9370	4,000	2,874	4,000
Unincorporated Town Expenses				
	9500	11,000	7,755	13,500
Contingency Fund				
	9900			
TOTAL APPROPRIATIONS		8,230,684	7,862,351	9,342,750

SECTION II SOURCES OF REVENUE		ESTIMATED REVENUE PREVIOUS FISCAL YEAR 1987	ACTUAL REVENUE PREVIOUS FISCAL YEAR 1987	ESTIMATED REVENUE ENSUING FISCAL YEAR 1988
Current Income:	Acct. Nos.			
Superior Court - Fines and Forfeited Bail	4010			
Register of Deeds - Fees	4011	75,000	124,145	90,000
Sheriff's Writ Fees	4012			
Sheriff - Courtroom Security Services		25,000	18,017	25,200
County Nursing Home: Berlin Facility		2,187,714	2,235,512	2,350,000
Patient Income (Nos. 5020, 1, 2, 3)				
Miscellaneous Income (Nos. 5025, 6)				
Cook County Nursing Hospital - W. Stew. Fac.		1,973,630	2,023,145	2,296,460
County Jail:				
Jail	6040	00	1,059	00
County Farm:				
Farm (Nos. 7050, 1, 2, 3, 4, 5, 6, 7, 9)		187,500	180,849	192,000
Children/Youth Services: Incentive Funds		35,000	46,690	33,000
Income Other Than Current Revenue:				
Interest (Nos. 9060, 1, 2)		150,000	166,123	147,500
Welfare:				
Old Age Assistance	9071			
Direct Relief	9072			
Board and Care of Children	9073			
Surplus Foods	9074			
Area Communication Service	9080			
Other:				
Courthouse Rentals		45,000	45,182	48,200
Federal Payment in Lieu of Taxes		90,000	99,339	90,000
MV, Resident Tax, NH Shared Revenues		25,000	25,473	24,500
Refund for Unincorp. Town Expense		11,000	6,250	13,500
Proceeds of Bonds and Long-Term Notes		92,700	79,350	147,400
Revenue Sharing Funds Used	9085	19,449	19,444	00
Surplus Used to Reduce Tax Rate	9099	335,000	335,000	460,000
Miscellaneous Income		00	7,085	00
Total Income From All Sources Except Taxation		5,251,993	5,412,663	5,917,760
*Amount Necessary To Be Raised by County Tax	4000	2,978,691	2,978,691	3,424,990
TOTAL REVENUES		8,230,684	8,391,354	9,342,750

*Total estimated "Income From All Sources Except Taxation" deducted from estimated "Appropriations" should give "Amount Necessary to be Raised by County Tax."

A certified copy of this Budget as voted by the County Convention should be filed with the Division of Municipal Accounting, Department of Revenue Administration.

I hereby certify that this is a true copy of the Budget as voted by the County Convention.

Chairman *Josephine Mayhew*
Clerk *Josephine Mayhew*
County Convention

March 26, 1988

CONSOLIDATED BALANCE SHEET
December 31, 1988

ASSETS:

Cash	\$ 845,926
Accounts Receivable-County	52,546
Accounts Receivable-W.S. Nursing Hospital	195,074
Accounts Receivable-Berlin Nursing Hospital	197,982
Accounts Receivable-Farm	23,509
Interfund Rec.-W.S. Nursing Hospital	6,571
Interfund Rec.-Farm	224
Taxes Receivable-State of N.H.	80,259
Intergov't Receivable-County	32,130
Prepaid Expense-County	12,998
Amount to be Provided for Long Term Debt	<u>1,582,625</u>
TOTAL ASSETS	\$ 3,029,844

LIABILITIES:

Accounts Payable-County	\$ 228,561
Accounts Payable-W.S. Nursing Hospital	36,294
Accounts Payable-Berlin Nursing Home	48,380
Accounts Payable-Farm	9,571
Accounts Payable-Payroll	10,854
Interfund Payable-County	6,066
Interfund Payable-W.S. Nursing Hospital	224
Interfund Payable-Berlin Nursing Home	35
Interfund Payable-Farm	505
Agency Payable-Berlin Nursing Home	206
Intergov't Payable-County	140,584
Accrued Expense-Berlin Nursing Home	14,679
Payroll Deductions-W.S. Nursing Hospital	4,185
Payroll Deductions-Berlin Nursing Home	3,970
Long Term Notes Payable	232,625
Bonds Payable	<u>1,350,000</u>
TOTAL LIABILITIES	\$ 2,086,739

FUND EQUITY:

Reserve for Special Appropriations:

Jail-Exercise Yard/Equipment	4,556
W.S. Nursing Hospital Projects	26,085
Farm-Building Improvement Special	283
Farm-Truck Special	6,552
Berlin Nursing Home-Drapery Special	6,675

Reserve for Special Purpose:

Designated for Placement Prevention	31,874
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Unreserved:

Designated for Sick Pay	280,980
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Undesignated/Unreserved:

Fund Balance (SURPLUS)	<u>586,100</u>
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TOTAL FUND EQUITY	\$ 943,105
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TOTAL LIABILITIES & FUND EQUITY	\$ 3,029,844
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STATEMENT OF BONDED DEBT
December 31, 1988

Nursing Home - Berlin	
Original Amount	\$1,000,000
7.2% Interest Rate	

Nursing Home - Berlin	
Original Amount	\$600,000
8.5% Interest	

PAYMENTS DUE:

1989	55,000	30,000
1990	55,000	30,000
1991	55,000	30,000
1992	55,000	30,000
1993	55,000	30,000
1994	55,000	30,000
1995	00	30,000

BALANCE DUE:	\$ 330,000	\$ 210,000
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Nursing Hospital - West Stewartstown	
Jail/House of Correction	
Original Amount	\$ 895,000
8.0% Interest	

1989	45,000
1990	45,000
1991	45,000
1992	45,000
1993	45,000
1994	45,000
1995	45,000
1996	45,000
1997	45,000
1998	45,000
1999	45,000
2000 - 2006	315,000

BALANCE DUE:	\$ 810,000
--------------	------------

STATEMENT OF LONG TERM NOTES

A. Capital Outlay - County		
Original Amount	\$ 97,800	
5.19% Interest Rate		
Payments Due:		
1989		36,000
B. Capital Outlay - County		
Original Amount	\$ 79,350	
5.5% Interest Rate		
Payments Due:		
1989		30,000
1990		22,350
C. Capital Outlay - County		
Original Amount	\$144,275	
6.5% Interest Rate		
Payments Due:		
1989		24,000
1990		60,000
1991		60,275

Paul E. Fortier
Treasurer

SCHEDULE OF COUNTY PROPERTY
Appraisal - December 31, 1988

Description	Estimated Sound Value
WEST STEWARTSTOWN	
Nursing Hospital	\$ 2,954,250
Jail and House of Correction	1,303,900
Hay and Cow Barn	436,860
Piggery	45,200
Frame Garage	19,200
Machinery Shed	13,535
Superintendent's House	103,750
Land	100,000
LANCASTER	
Courthouse	968,525
BERLIN	
Nursing Home	4,158,000
Courthouse	786,500
Total	\$10,889,720

COOS COUNTY
County Tax Apportionment
1988

	Proportion of Tax	Amount of Tax
Berlin	25.1002	859,679
Carroll	5.0459	172,822
Clarksville	1.3326	45,641
Colebrook	6.3609	217,860
Columbia	1.6597	56,845
Dalton	1.8119	62,057
Dummer	.7785	26,664
Errol	1.5240	52,197
Gorham	10.4721	358,668
Jefferson	3.9907	136,681
Lancaster	9.9351	340,276
Milan	3.2157	110,137
Northumberland	5.8234	199,451
Pittsburg	5.3120	181,935
Randolph	1.8780	64,321
Shelburne	1.9306	66,123
Stark	1.1201	38,363
Stewartstown	2.4871	85,183
Stratford	2.0975	71,839
Whitefield	5.8556	200,554
<hr/>		
Sub-Total	97.7316	\$3,347,296
<hr/>		
Atkinson-Gilmanton	.0345	1,182
Bean's Purchase	.0771	2,641
Cambridge	.1912	6,549
Crawford's Purchase	.0093	319
Dix Grant	.0445	1,524
Dixville	.5655	19,368
Erving's Grant	.0070	240
Green's Grant	.0662	2,267
Martin's Location	.0032	110
Millsfield	.1749	5,990
Odell	.1470	5,035
Pinkham's Grant	.1640	5,617
Sargent's Purchase	.0635	2,175
Second College Grant	.0860	2,945
Success	.2203	7,545
Thompson & Meserve Purchase	.1356	4,644
Wentworth Location	.2786	9,543
<hr/>		
Sub-Total	2.2684	77,694
<hr/>		
Total	100%	\$3,424,990

REPORT OF THE SUPERINTENDENT

As we look back to 1988 and ahead to 1989 it seems that many of last year's questions are still concerns for the coming year. In our projections for the fiscal operation of the Nursing Hospital the daily census continues to be the major worry. Until we can maintain a daily census of 92% to 94% it is nearly impossible to project a budget that is in balance. As this is written many operational considerations are being studied but one fact seems clear and it is that the northern portion of the state has more nursing beds than the population can keep filled. With the construction of a new facility in North Conway our admissions from the Berlin area has been reduced to a trickle. The capital improvements in West Stewartstown are nearly complete and are most appreciated by the residents, their families and our staff. Many new federal regulations and state mandates are being developed but at this time we can only speculate about the impact of such changes.

The Corrections Department had a monthly average of 26 inmates. Seven were pretrial and 19 sentenced. This compares with the 1987 average of 21. With the new addition in full use the interaction of the inmates within the classified groups made for a much more controlled and productive environment. The issue of juvenile incarceration continues to be a serious problem for the County's law enforcement community. The County has not been able to do much to assist in this very perplexing situation. Sooner or later the State will need to deal with the juvenile problem.

Throughout the year, the farm operation was subject to the market pressures felt by all dairy farmers. The drought in the country's grain belt resulted in an increase in our grain bill of some 27%. Concurrently at that point in the year our price for milk was off 4%. We chose to take the route of most farmers and increased our milk production to make up for the decrease in milk prices. At year end the farm was in the black and does show a small profit. I credit this to the skill of our farm manager and his assistants as well as the work of our Corrections staff and inmate labor. Farming is at best a high risk venture in these uncertain times but its contribution to the Corrections Department as a primary work site makes its continued operation a necessity.

As usual I want to thank all of the County's employees for their dedication to their jobs and their compassion for our residents in our Nursing Hospital. This is truly a home for our residents because of our employees. In my opinion, the skill and knowledge of our Corrections staff makes this the top ranking facility in the state. I thank the County Commissioners and our County Delegation for their continued support and I look forward to 1989 with confidence that we can continue to meet our goals and objectives.

Frederick W. King
Superintendent

REPORT OF THE CORRECTIONS DEPARTMENT
1988

With the major construction project complete at the Corrections facility the main focus of attention during 1988 was on implementing new controls and programs. The sentenced inmates were broken down into two classifications; those able to work outside the facility were housed in one section while new arrivals and the more recalcitrant individuals were segregated from the balance of the population. In 1989, training programs for staff will continue and a major project will be a complete revision of the Operating Manual.

The census continues to increase but with the new addition the population never reached a crisis stage. Total admissions during 1988 were down over 1987 but total days served were up by a large percentage. Crimes against property were down while crimes against persons showed an increase.

It appears that one area of concern in the coming year from a cost standpoint is the issue of increasing health care costs for inmates. There seem to be more inmates being admitted with serious health problems and with longer stays it is necessary to make medical judgements on their treatment which increase the costs. We will carefully monitor this development throughout the year. Staff turnover is a concern but not unlike other such facilities. The job requirements and stress levels are high in all correctional settings just as they are in the police community. The County will continue to recruit and train well qualified individuals for these very important jobs.

CRIMES AGAINST PROPERTY

Arson	3
Burglary	9
Criminal Trespass	8
Criminal Mischief	6
Forgery	3
Issuing Bad Checks	2
Possession Of Stolen Property	1
Receiving Stolen Property	6
Robbery	4
Shoplifting	3
Taking Without Owners Consent	10
Theft	1
Theft By Deception	1

Theft Of Services	3
Theft By Unauthorized Taking	1
Unauthorized Use Of Vehicle	2
Willful Concealment	1

	64
 CRIMES AGAINST PERSON	
Assault	26
Assault, Criminal	1
Assault, Sexual	3
Criminal Threatening	5
Endangering	1
Attempted Murder	1
Tampering With Witness	2

	39
 VICTIMLESS CRIMES	
Bench Warrant	4
Contempt of Court	3
Default	12
Disorderly Conduct	6
False Report	1
Fugitive From Justice	4
Harassment	1
Hindering Apprehension	3
Hold For Sentencing	1
Immigration	1
Motor Vehicle Violations	
Driving After Revoc./Suspension	18
Driving Without License	1
Driving With Invalid License	1
Driving While Intoxicated	32
Operating While Habitual Offender	2
Unauthorized Use Of Vehicle	4
Unregistered Vehicle	2
Non Support	1
Attempt To Sell Controlled Drug	1
Manufacture Of Controlled Drug	1
Possession Of Controlled Drug	3
Possession Of Controlled Drug	
With Intent To Sell	3
Possession Of Drug Paraphanalia	1
Reckless Conduct	3
Resisting Arrest	1
Prohibited Sale Of Controlled Drug	2
Violation Of Court Order	3
Violation Of Probation	22

	137

The following list is a summary of the total inmate days for 1988 along with a breakdown of age categories of the inmates:

A. Total Number of Inmates Booked in 1987 And Held Over Into 1988:

1. Male Jail Inmates	2	Days Served in 1988	229
2. Male HOC Inmates	25	Days Served in 1988	2334
3. Female Jail Inmates	0	Days Served in 1988	0
4. Female HOC Inmates	1	Days Served in 1988	30
	----		----
	28		2593

B. Total Number Of Males Booked In 1988:

1. Jail Inmates	129	Days Served in 1988	2129
2. HOC Inmates	102	Days Served in 1988	4882
	----		----
	231		7011

C. Total Number Of Females Booked In 1988:

1. Jail Inmates	3	Days Served in 1988	15
2. HOC Inmates	1	Days Served in 1988	32
	----		----
	4		47

D. Surrogate Detention In 1988:

1. State Hospital	1	Days Served in 1988	22
2. State Prison	0	Days Served in 1988	0
	----		----
	1		22

E. Total of 1988 Male and Female Bookings, Plus Carryover From 1987:

1. Total of All Inmates Handled in 1988	263
2. Total of All Time Served in 1988	9651

F. Protective Custody Adults 3

G. Protective Custody Juveniles 4

H. Breakdown Of Male Inmate Age Groups:

	Jail	HOC	Total
	----	---	-----
1. Under 18	0	1	1
2. 18 to 25 years	71	60	131
3. 26 to 35 years	40	27	67
4. 36 to 45 years	14	5	19
5. 46 to 55 years	0	3	3
6. 56 years and over	8	2	10
	----	---	-----
	133	98	231

Frederick W. King
Superintendent

REPORT OF ADMINISTRATOR
COOS COUNTY NURSING HOME
Berlin

The year 1989 was a year of transition, from a year of saying maybe, to a year of saying Yes, Yes, we can. We can balance the budget, we can listen to our residents, and to the staff, (and we can make a difference), we can make CCNH, not only a good place to live but also a good place to work.

The year proved that equipment may fail, the generator may not start, the elevators may not go up, and the washing machine may decide not to spin, but we are able to find a solution to get the job done. I'm very proud of the staff. CCNH has to have some of the most talented and dedicated staff in the entire state.

Jackie Gagnon, who was named Employee of the Year, is one good example of the type of quality staff that we have here at CCNH. She is absolutely dedicated to our residents--to them as individuals--and, with no less vigor to the mission of the facility to provide the best quality of care possible. She has a certain tough tenderness which is so essential, and she performs her duties with a smooth, relaxed alertness, always focusing on creating positive results in any situation. Her actions prove that problems give here an opportunity to learn, to use her skills, and to demonstrate her commitment to the residents of CCNH. Jackie - thank you.

It has been a year of transition. I was appointed as Administrator in February and Sue Hickey was promoted to Director of Nurses in the fall of the year. Together with the entire management team the budget was brought into line, and we finished the year in the black. This was a major achievement and it would have been impossible without the cooperation of the dedicated staff. Expenses were reduced by over \$150,000 and revenues were increased by over \$40,000.

Fred King, the Superintendent of Coos County, was very supportive and it is appreciated. Also, a special thanks goes to the County Commissioners and to the County Delegation for the support that they have shown in this, my first year.

Challenges lay ahead. In 1989, a number of Federal and State laws will become effective which will significantly impact on the operation of all nursing homes. We are optimistic that we can meet the challenge and that 1989 will be a rewarding year.

Paul V. Kaminski
Administrator

REPORT OF ADMINISTRATOR
COOS COUNTY NURSING HOSPITAL
West Stewartstown

Nineteen eighty-eight brought many changes to Coos County Nursing Hospital. Renovations were a top priority. The second and third floors have all new furniture as well as new drapes, shades, and fresh paint and wallpaper. The sunporches were painted and new vertical shades were installed. The administrative wing, the laundry, and dietary areas have also been painted.

New nursing stations have been completed on the second and third floors as well as a new inservice office and classroom on the third floor. All floors are in the process of getting a new nurse call system. Outside, new paving has replaced all our favorite pot holes!

Dr. John Fothergill has been selected as the Medical Director. Physical Therapy is provided twice a week and ongoing care is given daily by a Restorative Aide. Podiatry and dental services are also offered. All pharmacy services are now provided by Unicare, Inc. of Manchester, NH. The new FAX machine provides us with immediate contact with Unicare.

The facility and our staff received many accolades from the State Nursing Home Surveyors. Nursing had no deficiencies. In fact, the only deficiencies were in current documentation by our consultants.

Our Nurse Aide Certification Program received full State accreditation; 12 aides were certified in 1988 through our In-Service Department.

A new department, Resident Services, was created by combining Activities and Social Services. This allows us to bring more activities to residents who cannot leave their rooms or units. Area volunteers provided many hours of service and they contributed many talents to make our residents' lives richer and in touch with our communities.

In 1988, the U.S. Congress passed extensive reform legislation for nursing homes, the Omnibus Reconciliation Act (OBRA). These new laws and the regulations to follow will impact us over the next two years, requiring additional services and documentation in all departments.

In 1988, Coos County Nursing Hospital averaged 91% occupancy with 48 admissions and 57 discharges. The opening of a private nursing home in northern Carroll

County has significantly reduced the admissions from the Berlin-Gorham area.

It has been a year of adjusting to change, almost daily moving of furniture and/or residents, and responding to new policies and procedures. The staff deserves very special recognition for continuing to give our residents not only the best of care but with warmth, patience, and love.

None of this would have been possible without the support and encouragement of the Superintendent, the Comptroller, the Commissioners, and the County Delegation.

Thank you.

Jerilyn Pelch
Administrator

1988 REPORT OF THE COUNTY ATTORNEY

TO THE COMMISSIONERS OF COOS COUNTY:

The following is my report of cases disposed of in 1988:

FELONIES: Pleas - 52; Nol Prossed - 22; Jury Trials:
Guilty - 6, Not Guilty - 1; Mistrials -
3; Sentences: State Prison - 26; House
of Correction - 25; Grand Jury: Not
Presented/Not Returned - 10.
Total Cases Disposed - 94.

MISDEMEANORS Pleas - 32; Nol Prossed - 9; Remanded -
AND 15; Dismissed - 2; Trials: Jury - Guilty
VIOLATIONS: - 2; Not Guilty - 1; Non-Jury: Guilty -
3; House of Correction - 20.
Total Cases Disposed - 64.

MISCELLANEOUS: Non-support - 22; Paternity - 3;
Contempt/ Violation of Probation/Parole -
7 (Commitment - 3); Annulment of Record
-3; Petitions to Modify Sentence - 9;
Habeas Corpus - 4.
Total Cases Disposed - 48.

GRAND TOTAL CASES DISPOSED - 206.

In addition, the Grand Jury met every 60 days for one or two days at a time, hearings on Motions were held in most cases as well as pre-trial conferences and hearings. Assisted most Law Enforcement Agencies and County Officials as to criminal, civil and internal matters. Reviewed all unattended deaths, conferred with Medical Examiners and authorized autopsies as required. Decrease in miscellaneous cases only.

On behalf of all citizens, I wish to extend my thanks to all Law Enforcement Agencies, the State Police Crime Lab, the Fire Marshal's Office, the Medical Examiners and Pathologists.

Respectfully submitted,

Pierre J. Morin
Coos County Attorney

Mason & Rich Professional Association

ACCOUNTANTS & AUDITORS

DONALD F. MASON, P.A.
JON R. LANG, C.P.A.
THOMAS L. MARSH, C.P.A.

MICHAEL G. LULL, C.P.A.
RALPH P. SCHMITT, C.P.A.
JOHN E. LYFORD, C.P.A.
MARIAN C. STACEY, C.P.A.
WILLIAM R. POWERS III, C.P.A.

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CONCORD, NEW HAMPSHIRE 03301
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PORTSMOUTH, NEW HAMPSHIRE 03801
TELEPHONE (603) 436-0906

March 4, 1988

Board of County Commissioners
County of Coos, New Hampshire

We have examined the combined financial statements, as listed in the table of contents, of the County of Coos, New Hampshire as at and for the year ended December 31, 1987. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described more fully in Note 1 to the financial statements, the County does not accrue the current portion of accumulated vacation pay in the General Fund in accordance with generally accepted accounting principles. The effect on the combined financial statements of this departure from generally accepted accounting principles cannot be determined.

In our opinion, except for the departure from generally accepted accounting principles referred to above, the combined financial statements referred to above, present fairly the financial position of the County of Coos, New Hampshire as at December 31, 1987 and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles which have been applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the combined financial statements taken as a whole. The accompanying combining and individual fund financial statements listed as supporting schedules in the table of contents are presented for purposes of additional analysis and are not a required part of the combined financial statements of the County of Coos, New Hampshire. The information has been subjected to the auditing procedures applied in the examination of the combined financial statements and, in our opinion, is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Jon R. Lang".

Jon R. Lang
Certified Public Accountant
MASON & RICH PROFESSIONAL ASSOCIATION
Accountants and Auditors

(Continued)

The Accompanying Notes are an Integral Part of this Financial Statement.

COUNTY OF COOS, NEW HAMPSHIRE
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1987

	Governmental Fund Types			Proprietary Fund Types		Fiduciary Fund Type	Account Groups			Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise	Trust and Agency		General			
							Fixed Assets	Long-Term Debt		
LIABILITIES										
Accounts Payable	\$ 451,546	\$ -	\$ -	\$ 88,069	\$ -		\$ -	\$ -		\$ 539,615
Accrued Expenses	-	-	-	431,570	-		-	-		431,570
Due to Other Funds (Note 6)	56,879	4,021	-	306,636	-		-	-		367,536
Accrued Vacation/Sick Pay	-	-	-	-	-		-	-	27,643	27,643
Due to Specific Individuals/Groups	-	-	-	-	82,463		-	-		82,463
Bonds and Notes Payable (Note 4)	-	-	-	1,280,520	-		-	-	372,744	1,653,264
Total Liabilities	508,425	4,021	-	2,106,795	82,463		-	-	400,387	3,102,091
FUND EQUITY										
Contributed Capital: Intergovernmental	-	-	-	427,500	-		-	-		427,500
: County	-	-	-	262,511	-		-	-		262,511
: Donations	-	-	-	17,888	-		-	-		17,888
Investment in General Fixed Assets	-	-	-	-	-		2,378,892	-		2,378,892
Retained Earnings	-	-	-	246,203	-		-	-		246,203
Fund Balance:										
Reserved for Investment in AgrImark	12,410	-	-	-	-		-	-		12,410
Reserved for Encumbrances	2,000	-	-	-	-		-	-		2,000
Reserved for Prepaid Expenses	7,879	-	-	-	-		-	-		7,679
Reserved for Restricted Assets	11,396	-	-	-	-		-	-		11,396
Unreserved:										
Designated for Specific Purposes	-	38,190	-	-	-		-	-		38,190
Designated for Specific Capital Projects	-	-	41,248	-	-		-	-		41,248
Undesignated	518,250	-	-	-	-		-	-		518,250
Total Fund Equity	551,735	38,190	41,248	954,102	-		2,378,892	-		3,964,167
TOTAL LIABILITIES AND FUND EQUITY	\$1,060,160	\$ 42,211	\$ 41,248	\$3,060,897	\$ 82,463		\$2,378,892	\$ 400,387		\$7,066,258

The Accompanying Notes are an Integral Part of this Financial Statement.

COUNTY OF COOS, NEW HAMPSHIRE
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1987

	Governmental Fund Types			Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	
Revenues				
Taxes	\$2,979,351	\$ -	\$ -	\$2,979,351
Intergovernmental	130,540	49,389	-	179,929
Licenses and Permits	17,879	-	-	17,879
Farm	180,849	-	-	180,849
Charges for Services	124,145	-	-	124,145
Rent	45,183	-	-	45,183
Interest	137,805	-	12,118	149,923
Jail	1,059	-	-	1,059
Other	36,443	-	-	36,443
Total Revenues	3,653,254	49,389	12,118	3,714,761
Expenditures				
Current:				
General Government	2,375,042	145,397	-	2,520,439
Jail and House of Correction	435,570	-	-	435,570
Farm	194,604	-	-	194,604
Capital Outlay	-	-	334,101	334,101
Debt Service: Principal	67,023	-	-	67,023
Interest	32,345	119	-	32,464
Total Expenditures	3,104,584	145,516	334,101	3,584,201
Excess (Deficiency) of Revenues Over Expenditures	548,670	(96,127)	(321,983)	130,560
Other Financing Sources (Uses)				
Proceeds of Long-Term Debt	-	-	36,976	36,976
Operating Transfers In	147	89,572	5,151	94,870
Operating Transfers Out	(345,375)	(1,054)	(4,244)	(350,673)
Total Other Financing Sources (Uses)	(345,228)	88,518	37,883	(218,827)
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	203,442	(7,609)	(284,100)	(88,267)
Fund Balance, Beginning of Year	348,293	45,799	325,348	719,440
Fund Balance, End of Year	\$ 551,735	\$ 38,190	\$ 41,248	\$ 631,173

The Accompanying Notes are an Integral Part of this Financial Statement.

BUDGET
OF
COOS COUNTY, NEW HAMPSHIRE

JANUARY 1, 1989 TO DECEMBER 31, 1989

Norman S. Brungot, Chairman
Thomas R. Corrigan
A. M. Sue Trottier
BOARD OF COUNTY COMMISSIONERS

1989
COOS COUNTY BUDGET PROPOSAL
COMPARED TO 1988 BUDGET
&
ACTUAL EXPENDITURES 12/31/88
=====

ACCOUNT TITLE -----	1988 BUDGET -----	EXPENDED TO 12/31 -----	1989 BUDGET -----
ADMINISTRATION			
1. Commissioners Salaries	13,950	13,950	13,950
2. Administration Expense	49,565	47,412	50,940
3. Treasurer's Salary	2,250	2,250	2,250
4. Treasurer's Expense	2,355	1,471	2,355
5. County Auditors	4,000	3,997	4,500
6. County Report	3,000	2,149	3,000
REGISTER OF DEEDS			
7. Register's Salary	20,700	20,700	20,700
8. Register's Expense	52,125	51,794	48,310
COURTHOUSE EXPENSE			
9. Berlin Courthouse	33,495	33,379	36,485
10. Lancaster Courthouse	50,270	47,513	49,690
CRIMINAL JUSTICE PROGRAMS			
11. Sheriff's Department	115,775	113,714	125,950
12. County Attorney	46,495	48,821	55,020
13. Medical Referees	12,000	12,155	12,500
14. Corrections Department	605,890	566,871	623,870
ENTERPRISE FUNDS			
15. W.S. Nursing Hospital	2,525,650	2,431,479	2,562,505
16. Berlin Nursing Home	2,549,865	2,397,072	2,705,340
17. County Farm	202,830	223,154	226,055
18. Land Management	3,000	4,093	6,250
EXTENSION/SOIL CONSERVATION			
19. Extension Service	93,700	85,378	97,355
20. Soil Conservation Dist	11,040	10,705	13,075
DEBT SERVICE			
21. Principal - Notes	85,000	84,914	90,000
22. Principal - Bonds	130,000	130,000	130,000
23. Int.-Short Term Notes	176,000	179,095	180,000

ACCOUNT TITLE	1988 BUDGET	EXPENDED TO 12/31	1989 BUDGET
-----	-----	-----	-----
SOCIAL SERVICE AGENCIES			
24. Senior Meals	10,000	10,000	13,000
25. R.S.V.P.	10,000	10,000	13,500
26. Family Planning	9,000	9,000	9,000
27. Food Pantry-OUTREACH	3,000	3,000	3,500
28. Response Program	3,000	3,000	3,000
29. Alzheimer's Project	4,500	4,500	4,500
UNINCORPORATED TOWNS			
30. Special Services	13,500	9,697	26,250
COUNTY DELEGATION			
31. Delegation Expense	4,000	3,675	4,000
	-----	-----	-----
SUBTOTALS	6,845,955	6,564,938	7,136,850
CAPITAL OUTLAY			
1. W.S. Nursing Hospital	67,000	40,915	47,500
2. Berlin Nursing Home	55,400	45,600	53,500
3. County Farm	25,000	18,165	33,000
4. Corrections	0	0	19,500
5. Lancaster Courthouse	0	0	5,000
	-----	-----	-----
SUBTOTALS	147,400	104,680	158,500
STATE ASSISTANCE PROGRAMS			
1. Human Services Adm.	11,895	10,949	16,965
2. Categorical Programs	1,913,000	1,794,457	1,913,000
3. Child/Youth Services	391,500	296,900	390,500
4. Placement Prevention	33,000	3,725	33,000
	-----	-----	-----
SUBTOTALS	2,349,395	2,106,031	2,353,465
NEGOTIATED WAGES/BENEFITS			
	0	0	0
BUDGET TOTALS			
=====	9,342,750	8,775,649	9,648,815
	=====	=====	=====

1989
COOS COUNTY BUDGET PROPOSAL
COMPARED TO 1988 BUDGET
&
ACTUAL REVENUES 12/31/88
=====

ACCOUNT TITLE -----	1988 BUDGET -----	RECEIVED TO 12/31 -----	1989 BUDGET -----
STATE/LOCAL GOVERNMENT			
1. Property Taxes	3,424,990	3,424,990	3,685,165
2. Motor Vehicle Taxes	16,500	21,077	16,500
3. NH Shared Revenues	7,000	6,934	7,000
4. Resident Taxes	1,000	830	1,000
U.S. GOVERNMENT			
5. Payment in Lieu of Tax	90,000	100,475	90,000
REGISTER OF DEEDS			
6. Registry Fees	90,000	126,516	115,000
COURTHOUSES			
7. Rentals	48,200	53,589	54,000
CRIMINAL JUSTICE PROGRAMS			
8. Corrections Income	0	1,331	0
9. Courtroom Security	20,000	25,443	21,500
10. N. C. Drug Enforcement	5,200	5,244	5,200
ENTERPRISE FUNDS			
11. W.S. Nursing Hospital	2,296,460	2,249,119	2,280,800
12. Berlin Nursing Home	2,350,000	2,397,818	2,469,400
13. County Farm	192,000	224,579	213,000
INVESTMENT			
14. Interest - C.D.'s	127,500	160,480	127,500
15. Interest - W.C. Fund	20,000	34,552	20,000
16. Proceeds - Notes	147,400	144,275	158,500
UNINCORPORATED TOWNS			
17. Refund for Services	13,500	9,086	26,250
OTHER			
18. Insurance Premium Ret.	0	0	0
19. Miscellaneous Income	0	22,303	0
20. Surplus	460,000	460,000	325,000
STATE ASSISTANCE PROGRAM			
21. Placement Prevention	33,000	32,690	33,000
BUDGET TOTALS	9,342,750	9,501,331	9,648,815
=====	=====	=====	=====

COOS COUNTY
1989 BUDGET PROPOSAL

ACCOUNT NUMBER	DESCRIPTION	1988 BUDGET	EXP. TO 12/31/88	1989 BUDGET
-----	-----	-----	-----	-----

=====

COMMISSIONERS' OFFICE

=====

03-04100-0100	COMMISSIONERS' SALAR	13,950	13,950	13,950
03-04100-0200	EMPLOYEE'S SALARY	30,500	27,607	30,600
03-04100-1000	SOCIAL SECURITY	3,100	3,121	3,350
03-04100-1100	LIFE INSURANCE	100	111	90
03-04100-1200	HEALTH INSURANCE	1,700	1,709	860
03-04100-1300	RETIREMENT	775	773	775
03-04100-1400	WORKMENS COMP.	200	130	175
03-04100-1500	UNEMPLOYMENT INS.	140	9	140
03-04100-2000	LEGAL SERVICES	200	0	200
03-04100-3600	OFFICE SUPPLIES	500	660	500
03-04100-6700	ADVERTISING	350	52	250
03-04100-6800	COMMUNICATIONS	500	364	500
03-04100-7000	EMPLOYEE TRAVEL/EXPE	2,500	3,878	4,000
03-04100-7100	COMM. TRAVEL/EXPENSE	6,000	6,146	6,500
03-04100-9300	LIABILITY INSURANCE	3,000	2,852	3,000
		-----	-----	-----
		63,515	61,362	64,890

=====

COUNTY TREASURER

=====

03-04101-0100	TREASURER'S SALARY	2,250	2,250	2,250
03-04101-0200	DEPUTY TREAS. SALARY	300	105	300
03-04101-1000	SOCIAL SECURITY	190	176	190
03-04101-1400	WORKMENS COMP.	15	14	15
03-04101-3900	OTHER SUPPLIES/EXP.	350	78	350
03-04101-9400	FIDELITY BONDS	1,500	1,098	1,500
		-----	-----	-----
		4,605	3,721	4,605

ACCOUNT NUMBER	DESCRIPTION	1988 BUDGET	EXP. TO 12/31/88	1989 BUDGET
COUNTY AUDITORS				
03-04102-2100	AUDIT SERVICES	4,000	3,997	4,500
COUNTY REPORT				
03-04103-6700	PRINTING/ADV. EXPENS	3,000	2,149	3,000
REGISTER OF DEEDS				
03-04120-0100	REGISTER'S SALARY	20,700	20,700	20,700
03-04120-0200	CLERKS' SALARIES	22,310	22,167	22,750
03-04120-1000	SOCIAL SECURITY	3,300	3,220	3,300
03-04120-1100	LIFE INSURANCE	80	61	80
03-04120-1200	HEALTH INSURANCE	1,700	1,074	3,110
03-04120-1300	RETIREMENT	1,330	1,312	1,010
03-04120-1400	WORKMENS COMP.	230	138	180
03-04120-1500	UNEMPLOYMENT INS.	280	27	280
03-04120-1700	EDUCATION & CONF.	340	253	600
03-04120-3500	RECORD BOOKS	1,750	5,300	2,550
03-04120-3600	OFFICE SUPPLY/EXPENS	4,000	4,424	4,500
03-04120-3700	PRINTING EXPENSE	1,250	917	2,000
03-04120-3800	MYLAR PLAN REPROD.	0	0	3,000
03-04120-6800	COMMUNICATIONS	800	636	800
03-04120-8200	BOOK/EQUIP. REPAIR	2,660	1,920	2,500
03-04120-8800	EQUIP.MAINT.AGREE.	600	480	600
03-04120-9200	INTEREST - NOTES	70	69	50
03-04120-9700	NEW EQUIPMENT	11,425	9,796	1,000
		72,825	72,494	69,010

ACCOUNT NUMBER	DESCRIPTION	1988 BUDGET	EXP. TO 12/31/88	1989 BUDGET
BERLIN COURTHOUSE				
03-04160-0100	JANITOR'S SALARY	12,900	12,914	13,600
03-04160-1000	SOCIAL SECURITY	970	970	1,025
03-04160-1100	LIFE INSURANCE	20	20	20
03-04160-1200	HEALTH INSURANCE	855	859	860
03-04160-1300	RETIREMENT	350	361	325
03-04160-1400	WORKMENS COMP.	1,010	840	890
03-04160-1500	UNEMPLOYMENT INS.	140	9	140
03-04160-3900	OTHER SUPPLIES/EXPEN	1,200	1,359	1,500
03-04160-6100	ELECTRICITY	6,700	6,846	6,500
03-04160-6300	WATER	500	591	500
03-04160-6400	SEWER	200	186	300
03-04160-6500	FUEL	3,000	2,974	2,750
03-04160-6800	COMMUNICATIONS	0	0	1,200
03-04160-8100	BUILDING REPAIRS	1,750	1,984	3,000
03-04160-8400	PLOWING/SALTING	500	168	500
03-04160-9200	INTEREST - NOTES	100	83	75
03-04160-9300	GENERAL LIAB. INS.	3,300	3,215	3,300
		33,495	33,379	36,485

LANCASTER COURTHOUSE				
03-04170-0100	MAINTENANCE SALARY	15,100	15,287	15,300
03-04170-1000	SOCIAL SECURITY	1,150	1,148	1,150
03-04170-1100	LIFE INSURANCE	20	20	20
03-04170-1300	RETIREMENT	430	429	385
03-04170-1400	WORKMENS COMP.	1,230	1,000	1,045
03-04170-1500	UNEMPLOYMENT INS.	140	9	140

ACCOUNT NUMBER	DESCRIPTION	1988 BUDGET	EXP. TO 12/31/88	1989 BUDGET
03-04170-2900	OUTSIDE SERVICES	350	245	300
03-04170-3900	OTHER SUPPLY/EXPENSE	1,750	1,549	1,750
03-04170-6100	ELECTRICITY	3,000	2,773	3,000
03-04170-6300	WATER	125	90	125
03-04170-6400	SEWER	125	79	125
03-04170-6500	FUEL	6,000	6,151	6,000
03-04170-8100	BUILDING REPAIRS	15,000	12,415	13,500
03-04170-9200	INTEREST - NOTES	850	552	700
03-04170-9300	GEN. LIAB. INSURANCE	4,000	3,913	4,150
03-04170-9700	NEW EQUIPMENT	1,000	1,853	2,000
		50,270	47,513	49,690

COURTHOUSE SPECIAL

03-04197-9700	RENOVATIONS	0	0	5,000
		0	0	5,000

COUNTY SHERIFF

03-04140-0100	SHERIFF'S SALARY	2,000	2,000	2,000
03-04140-0200	CLERK'S SALARY	2,000	1,999	2,200
03-04140-0400	DEPUTY INVEST.SALARI	20,200	22,422	22,000
03-04140-0600	DEPUTY COURT SALARIE	13,000	12,645	13,000
03-04140-1000	SOCIAL SECURITY	2,450	2,784	2,600
03-04140-1200	HEALTH INSURANCE	3,825	2,563	3,450
03-04140-1300	RETIREMENT	3,100	1,682	2,000
03-04140-1400	WORKMEN'S COMP.	7,000	5,200	8,000
03-04140-1500	UNEMPLOYMENT INS.	100	128	100
03-04140-1700	OFFICER TRAINING	1,200	878	1,200

ACCOUNT NUMBER	DESCRIPTION	1988 BUDGET	EXP. TO 12/31/88	1989 BUDGET
-----	-----	-----	-----	-----
03-04140-2900	EXTRADITIONS	2,000	1,477	2,000
03-04140-3600	OFFICE SUPPLY/EXPENS	700	799	700
03-04140-3900	OTHER EXPENSES	300	137	300
03-04140-4100	SHERIFF'S INVESTIGAT	16,500	14,669	16,500
03-04140-4200	DEPUTY INVEST. EXPEN	18,000	19,540	21,000
03-04140-4400	SHERIFF COURT ATTEND	8,000	8,974	8,500
03-04140-4500	DEPUTY COURT EXPENSE	5,000	4,712	6,000
03-04140-5200	UNIFORMS	600	573	600
03-04140-6800	COMMUNICATIONS	5,000	6,131	6,000
03-04140-9300	LIABILITY INSURANCE	4,000	3,623	7,000
03-04140-9400	FIDELITY BONDS	300	337	300
03-04140-9700	NEW EQUIPMENT	500	441	500
		-----	-----	-----
		115,775	113,714	125,950
COUNTY ATTORNEY				
=====				
03-04110-0100	ATTORNEY'S SALARY	25,000	25,000	25,000
03-04110-1000	SOCIAL SECURITY	1,875	1,878	1,900
03-04110-1400	WORKMENS COMP.	120	118	120
03-04110-2300	INSURANCE DEDUCTIBLE	0	0	5,000
03-04110-2900	CLERICAL SERVICES	9,500	9,500	10,000
03-04110-3900	OTHER SUPPLIES/EXPEN	10,000	12,325	13,000
		-----	-----	-----
		46,495	48,821	55,020
MEDICAL REFEREES				
=====				
03-04150-2400	MED. REFEREE SERVICES	12,000	12,155	12,500
		-----	-----	-----
		12,000	12,155	12,500

ACCOUNT NUMBER	DESCRIPTION	1988 BUDGET	EXP. TO 12/31/88	1989 BUDGET
HUMAN SERVICES ADM.				
03-04192-0100	HUMAN SERVICES SALAR	7,335	7,946	11,900
03-04192-1000	SOCIAL SECURITY	850	588	900
03-04192-1100	LIFE INSURANCE	10	0	20
03-04192-1200	HEALTH INSURANCE	1,000	0	1,690
03-04192-1300	RETIREMENT	280	227	300
03-04192-1400	WORKMEN'S COMP.	50	19	50
03-04192-1500	UNEMPLOYMENT INS.	70	29	105
03-04192-3600	OFFICE SUPPLY/EXPENS	350	220	750
03-04192-6800	COMMUNICATIONS	1,200	1,231	0
03-04192-7000	TRAVEL	750	689	250
03-04192-9700	NEW EQUIPMENT	0	0	1,000
		11,895	10,949	16,965

PLACEMENT PREVENTION PROGRAM

ACCOUNT NUMBER	DESCRIPTION	1988 BUDGET	EXP. TO 12/31/88	1989 BUDGET
03-04195-5300	AGENCY GRANTS	33,000	3,725	33,000
		33,000	3,725	33,000

STATE ASSISTANCE PROGRAMS

ACCOUNT NUMBER	DESCRIPTION	1988 BUDGET	EXP. TO 12/31/88	1989 BUDGET
03-04193-5400	O.A.A.	48,000	47,636	48,000
03-04193-5500	A.P.T.D.	265,000	212,983	265,000
03-04193-5500	MEDICAID	1,600,000	1,533,838	1,600,000
		1,913,000	1,794,457	1,913,000

ACCOUNT NUMBER	DESCRIPTION	1988 BUDGET	EXP. TO 12/31/88	1989 BUDGET
-----	----	----	-----	-----
CHILDREN & YOUTH SERVICES				
=====				
03-04194-5300	FOSTER CARE	45,000	13,128	45,000
03-04194-5400	GROUP HOME PLACEMENT	35,000	30,186	35,000
03-04194-5500	JUVENILE JUSTICE	50,000	34,260	50,000
03-04194-5600	INPATIENT PSYCHIATRI	20,000	20,001	20,000
03-04194-5700	SECURE DETENTION	100,000	89,885	100,000
03-04194-5800	EDUCATIONAL FACILITY	75,000	29,866	55,000
03-04194-5900	INSTITU.GROUP FAC.	25,000	19,543	17,500
03-04194-6000	MEDICAL SERVICES	2,500	1,993	2,500
03-04194-6100	DENTAL SERVICES	500	26	500
03-04194-6200	RECREATION SERVICES	500	65	500
03-04194-6300	DIAGNOSTIC EVALUATIO	7,500	3,839	5,000
03-04194-6400	OUTPATIENT COUNSELIN	20,000	23,293	25,000
03-04194-6500	LEGAL SERVICES	2,500	2,242	3,000
03-04194-6600	HOME BASED SERVICE	2,500	24,046	25,000
03-04194-6700	DAY CARE	500	248	500
03-04194-6800	TRANSPORTATION	1,500	637	1,000
03-04194-6900	CLOTHING	0	731	1,500
03-04194-7000	MEDIATION	500	0	500
03-04194-7900	OTHER SERVICES	3,000	2,911	3,000
		-----	-----	-----
		391,500	296,900	390,500

ACCOUNT NUMBER	DESCRIPTION	1988 BUDGET	EXP. TO 12/31/88	1989 BUDGET
COOPERATIVE EXT. SERVICE				
=====				
03-08360-0100	EDUCATORS' SALARIES	37,800	34,868	40,825
03-08360-0200	CLERICAL SALARIES	22,400	21,209	22,700
03-08360-1000	SOCIAL SECURITY	1,700	1,593	1,700
03-08360-1100	LIFE INSURANCE	20	21	40
03-08360-1300	RETIREMENT	375	360	350
03-08360-1400	WORKMEN'S COMP.	110	68	90
03-08360-1500	UNEMPLOYMENT INS.	280	(81)	280
03-08360-1700	EDUCATION & CONF.	300	363	600
03-08360-3600	OFFICE SUPPLY/EXPENS	4,500	4,711	4,500
03-08360-3700	PRINTING	0	0	1,300
03-08360-3800	POSTAGE	0	0	780
03-08360-5300	DIRECT TRANSFER	0	(68)	0
03-08360-6800	TELEPHONE	7,000	5,269	5,500
03-08360-7000	EMPLOYEES' TRAVEL	15,000	12,816	15,000
03-08360-7100	COUNCIL'S TRAVEL	500	278	500
03-08360-7200	EFNEP TRAVEL	1,800	1,797	2,000
03-08360-8200	EQUIPMENT REPAIRS	750	70	250
03-08360-8700	RENT	150	0	150
03-08360-9200	INTEREST - NOTES	25	27	0
03-08360-9300	CONTENTS INSURANCE	150	136	150
03-08360-9400	FIDELITY BONDS	90	91	90
03-08360-9700	NEW EQUIPMENT	750	1,850	550
		-----	-----	-----
		93,700	85,378	97,355

ACCOUNT NUMBER	DESCRIPTION	1988 BUDGET	EXP. TO 12/31/88	1989 BUDGET
SOIL CONSERVATION DISTRICT				
03-08400-0100	S.C.S. CLERICAL SALA	9,800	9,647	11,690
03-08400-1000	SOCIAL SECURITY	750	725	875
03-08400-1100	LIFE INSURANCE	20	20	20
03-08400-1300	RETIREMENT	280	270	300
03-08400-1400	WORKMEN'S COMP.	50	31	50
03-08400-1500	UNEMPLOYMENT INS.	140	12	140
		-----	-----	-----
		11,040	10,705	13,075
DEBT SERVICE				
03-09100-9200	INT.-SHORT TERM NOTE	176,000	179,095	180,000
03-09160-9000	PRIN.-LONG TERM NOTE	85,000	84,914	90,000
03-09170-9000	PRIN.-BONDED DEBT	130,000	130,000	130,000
		-----	-----	-----
		391,000	394,009	400,000
OTHER SPECIAL APPROPRIATIONS				
03-09401-5300	SENIOR MEALS	10,000	10,000	13,000
03-09402-5300	R.S.V.P.	10,000	10,000	13,500
03-09403-5300	FAMILY PLANNING	9,000	9,000	9,000
03-09404-5300	FOOD PANTRY	3,000	3,000	3,500
03-09405-5300	RESPONSE PROGRAM	3,000	3,000	3,000
03-09406-5300	ALZHEIMER'S PROJECT	4,500	4,500	4,500
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		39,500	39,500	46,500

ACCOUNT NUMBER	DESCRIPTION	1988 BUDGET	EXP. TO 12/31/88	1989 BUDGET
UNINCORPORATED TOWNS				
03-09500-0100	CLERICAL SALARY	0	0	4,750
03-09500-1000	SOCIAL SECURITY	0	0	360
03-09500-1200	HEALTH INSURANCE	0	0	560
03-09500-1300	RETIREMENT	0	0	120
03-09500-1400	WORKMEN'S COMP.	0	0	20
03-09500-1500	UNEMPLOYMENT INS.	0	0	35
03-09500-2300	CONSULTANT SERVICES	5,000	1,000	5,000
03-09500-2900	POLICE/FIRE/SOLID WA	4,500	2,081	4,500
03-09500-3600	OFFICE EXPENSES	0	0	1,500
03-09500-3700	PRINTING	0	0	2,500
03-09500-3800	MAPPING	0	0	5,000
03-09500-3900	SOFTWARE	0	0	3,750
03-09500-6600	AMBULANCE SERVICE	3,000	5,250	3,000
03-09500-7900	G.A. & OTHER EXPENSE	1,000	1,366	1,000
		13,500	9,697	26,250
COUNTY CONVENTION EXPENSE				
03-09300-7400	DELEGATION EXPENSES	4,000	3,675	4,000
		4,000	3,675	4,000

ACCOUNT	DESCRIPTION	1988 BUDGET	EXP. TO 12/31/88	1989 BUDGET
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CORRECTIONS DEPARTMENT				
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03-06100-0100	SALARIES	320,000	310,171	327,700
03-06100-1000	SOCIAL SECURITY	24,000	23,294	24,610
03-06100-1100	LIFE INSURANCE	360	347	400
03-06100-1200	HEALTH INSURANCE	20,350	21,155	23,870
03-06100-1300	RETIREMENT	9,500	8,847	7,720
03-06100-1400	WORKMEN'S COMP.	35,500	25,610	34,400
03-06100-1500	UNEMPLOYMENT INS.	2,400	448	2,400
03-06100-1600	EMPLOYEE MEALS	9,000	7,744	9,000
03-06100-1700	EDUCATION/CONFERENCE	500	682	500
03-06100-1800	EMPLOYEE PHYSICALS	120	180	120
03-06100-1900	OFFICE TRAINING MAT.	2,000	1,429	2,000
03-06100-2500	MEDICAL SERVICES	12,000	14,776	15,000
03-06100-2600	PSYCHOLOGICAL SER.	1,500	1,913	1,500
03-06100-2700	DENTAL SERVICES	1,000	840	1,000
03-06100-2900	HOSPITALIZATION	8,000	135	8,000
03-06100-3600	ADM. SUPPLIES/EXP.	7,500	9,308	9,000
03-06100-3700	PUBLICATIONS	150	0	150
03-06100-3800	INMATE CLOTHING	3,500	3,451	3,500
03-06100-3900	OTHER SUPPLIES/EXP.	11,000	11,705	12,500
03-06100-5000	FOOD/MEALS	60,000	60,723	60,000
03-06100-5200	UNIFORMS	1,500	1,491	2,500
03-06100-5600	PRISONERS/OTHER INST	15,000	4,332	15,000
03-06100-6100	ELECTRICITY	9,000	9,268	9,000
03-06100-6400	SEWER	2,800	1,387	2,800
03-06100-6500	FUEL	6,000	4,515	6,000

ACCOUNT	DESCRIPTION	1988 BUDGET	EXP. TO 12/31/88	1989 BUDGET
06-06100-6800	COMMUNICATIONS	500	323	500
03-06100-7000	TRAVEL	1,000	1,028	1,000
03-06100-8100	PLANT REPAIRS/MAINT.	5,000	3,905	8,000
03-06100-8200	EQUIPMENT REPAIRS	1,000	1,677	1,500
03-06100-9100	INTEREST-NOTES	700	691	600
03-06100-9200	INTEREST-BONDS	22,310	22,285	21,100
03-06100-9300	LIABILITY INSURANCE	11,000	11,312	11,500
03-06100-9700	NEW EQUIPMENT	1,700	1,899	1,000
TOTALS		605,890	566,871	623,870

CORRECTIONS SPECIAL

03-06197-9700	WORKSHOP/GARAGE	0	0	19,500
TOTALS		0	0	19,500

ACCOUNT NUMBER	DESCRIPTION	1988 BUDGET	EXP. TO 12/31/88	1989 BUDGET
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COOS COUNTY FARM				
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04-07100-0100	SALARIES	58,120	55,082	65,100
04-07100-1000	SOCIAL SECURITY	4,365	4,313	4,900
04-07100-1100	LIFE INSURANCE	60	60	80
04-07100-1200	HEALTH INSURANCE	3,150	2,559	3,425
04-07100-1300	RETIREMENTS	1,500	1,269	1,650
04-07100-1400	WORKMENS' COMP.	8,000	7,441	7,780
04-07100-1500	UNEMPLOYMENT INS.	420	82	420
04-07100-1600	MEALS	1,500	1,632	1,500
04-07100-2600	VETERINARY SERVICES	5,000	5,863	6,500
04-07100-2700	D.H.I.A. EXPENSE	2,500	2,293	2,500
04-07100-2800	BREEDING SERVICE	4,000	3,690	4,000
04-07100-2900	REGISTRATION	800	580	1,000
04-07100-3000	CONTRACTED SERVICES	1,000	5,705	2,000
04-07100-3600	ADM.SUPPLIES/EXPENSE	2,500	2,823	3,000
04-07100-3700	GASOLINE/DIESEL/OIL	4,000	4,659	3,500
04-07100-3800	SAWDUST/BEDDING	3,500	4,100	4,500
04-07100-3900	OTHER SUPPLIES/EXPEN	6,000	8,048	7,000
04-07100-6100	ELECTRICITY	1,500	1,519	1,500
04-07100-7000	TRAVEL	500	533	200
04-07100-7400	SEED AND PLANTS	2,000	999	1,200
04-07100-7500	FERTILIZER AND LIME	6,500	5,771	6,000
04-07100-7600	SPRAYS AND DUST	1,800	1,538	1,500
04-07100-7700	DAIRY CONCENTRATES-F	45,000	66,566	60,000
04-07100-7800	NON-CONCENTRATE FEED	6,000	7,721	1,000
04-07100-7900	NON-DAIRY CONCENTRAT	1,500	0	1,000
04-07100-8100	BLDG.MAINT./REPAIR	4,000	1,857	4,000
04-07100-8200	VEHICLE/EQUIP.REPAIR	5,000	5,374	7,500

ACCOUNT NUMBER	DESCRIPTION	1988 BUDGET	EXP. TO 12/31/88	1989 BUDGET
04-07100-8300	WOODLAND EXPENSE	1,000	947	1,000
04-07100-8500	REAL ESTATE TAXES	6,000	5,712	6,000
04-07100-8600	LAND RENTAL	325	250	300
04-07100-8800	EQUIPMENT RENTAL	2,000	3,853	3,500
04-07100-8900	OUTSIDE TRUCKING	500	918	0
04-07100-9100	INTEREST-CAP. LOANS	3,690	3,238	4,500
04-07100-9300	GEN. LIABILITY INS.	5,100	4,846	4,000
04-07100-9700	NEW EQUIPMENT	4,000	1,313	4,000
		202,830	223,154	226,055

SPECIALS

04-09257-9701	BUILDING RENOVATIONS	15,000	14,717	0
04-09257-9704	USED TRUCK	10,000	3,448	0
04-09257-9705	CALF BARN	0	0	5,000
04-09257-9706	SITE PREP:MOBILE HOM	0	0	5,000
04-09257-9707	PLOW TRUCK	0	0	18,000
04-09257-9708	REBUILD TRACTOR	0	0	5,000
		25,000	18,165	33,000

LAND MANAGEMENT CONTRACT

04-08100-2900	PURCHASED WOOD	3,000	4,093	6,250
		3,000	4,093	6,250

ACCOUNT NUMBER =====	DESCRIPTION =====	1988 BUDGET =====	EXP. TO 12/31/88 =====	1989 BUDGET =====
COOS COUNTY NURSING HOSPITAL				
ADMINISTRATION				
01-05100-0100	SALARIES	125,600	127,807	140,815
01-05100-1000	SOCIAL SECURITY	9,900	9,598	10,575
01-05100-1100	LIFE INSURANCE	360	399	280
01-05100-1200	HEALTH INSURANCE	11,675	12,239	9,950
01-05100-1300	RETIREMENT	3,900	3,734	3,770
01-05100-1400	WORKMEN'S COMP.	2,600	779	2,250
01-05100-1500	UNEMPLOYMENT INS.	820	12	840
01-05100-1700	EDUCATION & CONFEREN	3,000	2,342	3,000
01-05100-1800	EMPLOYEE RECOGNITION	0	0	1,000
01-05100-2000	LEGAL SERVICES	3,000	1,495	3,000
01-05100-2100	AUDIT SERVICES	5,750	5,452	6,000
01-05100-2200	CERT. NEEDS ASSESS.	1,000	954	1,200
01-05100-2300	CONSULTANT SERVICES	7,500	6,874	5,000
01-05100-3600	OFFICE SUPPLIES	6,000	6,842	6,500
01-05100-3700	DUES/LICENSES/SUBSCR	2,500	2,358	5,000
01-05100-3800	POSTAGE	2,500	3,510	3,000
01-05100-3900	OTHER SUPPLIES/EXPEN	3,500	3,761	3,500
01-05100-6700	ADVERTISING	50	133	1,000
01-05100-6800	TELEPHONE	15,500	15,222	16,250
01-05100-7000	TRAVEL	2,500	1,099	2,000
01-05100-7500	BAD DEBT ALLOWANCE	0	555	750
01-05100-8200	EQUIPMENT REPAIRS	4,000	3,880	4,000
01-05100-9300	GEN. LIABILITY INS.	31,500	31,348	31,500
01-05100-9700	NEW EQUIPMENT	9,000	10,799	2,500
01-05100-9900	RETIREE BENEFITS	0	0	2,750
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		252,155	251,192	266,430

ACCOUNT NUMBER	DESCRIPTION	1988 BUDGET	EXP. TO 12/31/88	1989 BUDGET
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PROPERTY EXPENSE

01-05110-9100	INTEREST ON DEBT	2,350	1,767	4,000
01-05110-9200	INTEREST - BONDS	44,260	44,098	41,860
01-05110-9800	DEPRECIATION EXPENSE	0	0	0
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		46,610	45,865	45,860

DIETARY DEPARTMENT

01-05130-0100	SALARIES	227,350	227,366	243,500
01-05130-1000	SOCIAL SECURITY	17,100	17,075	18,300
01-05130-1100	LIFE INSURANCE	260	255	260
01-05130-1200	HEALTH INSURANCE	15,350	17,072	18,400
01-05130-1300	RETIREMENT	6,000	4,650	4,300
01-05130-1400	WORKMEN'S COMP.	13,250	10,231	11,800
01-05130-1500	UNEMPLOYMENT INS.	2,710	80	2,770
01-05130-1700	EDUCATION & CONFEREN	200	545	600
01-05130-1800	EMPLOYEE PHYSICALS	240	358	300
01-05130-3900	DIETARY SUPPLIES/EXP	19,000	19,715	20,150
01-05130-5000	FOOD	159,000	158,208	169,000
01-05130-7000	TRAVEL	50	46	50
01-05130-8200	EQUIPMENT REPAIRS	1,500	2,768	2,500
01-05130-9700	NEW EQUIPMENT	1,800	930	1,500
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		463,810	459,299	493,430

ACCOUNT NUMBER	DESCRIPTION	1988 BUDGET	EXP. TO 12/31/88	1989 BUDGET
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NURSING DEPARTMENT				
01-05140-0100	SALARIES	886,650	838,160	860,000
01-05140-1000	SOCIAL SECURITY	66,750	62,924	65,300
01-05140-1100	LIFE INSURANCE	1,110	1,035	1,100
01-05140-1200	HEALTH INSURANCE	66,465	68,762	73,000
01-05140-1300	RETIREMENT	21,100	18,338	20,500
01-05140-1400	WORKMEN'S COMP.	51,750	40,455	42,100
01-05140-1500	UNEMPLOYMENT INS.	9,260	1,392	8,450
01-05140-1700	EDUCATION & CONFEREN	2,500	1,314	2,500
01-05140-1800	EMPLOYEE PHYSICALS	600	1,055	1,200
01-05140-3600	BEAUTY SHOP SUPPLIES	0	424	0
01-05140-3900	OTHER SUPPLIES/EXPEN	1,900	1,846	1,900
01-05140-7000	TRAVEL	250	481	500
01-05140-8200	EQUIPMENT REPAIRS	500	942	1,500
01-05140-8800	EQUIPMENT RENTAL	1,000	1,439	1,600
01-05140-9700	NEW EQUIPMENT	8,000	3,808	6,000
01-05140-9900	RETIREE BENEFITS	5,000	0	13,500
		1,122,835	1,042,375	1,099,150
=====				
MEDICAL RECORDS				
01-05141-0100	SALARIES	16,120	16,079	15,975
01-05141-1000	SOCIAL SECURITY	1,200	1,229	1,200
01-05141-1100	LIFE INSURANCE	20	20	20
01-05141-1300	RETIREMENT	475	459	400
01-05141-1400	WORKMEN'S COMP.	75	(162)	65
01-05141-1500	UNEMPLOYMENT INS.	140	10	140
01-05141-1700	EDUCATION & CONFEREN	50	0	300
01-05141-3600	OFFICE SUPPLIES	500	871	600
		18,580	18,506	18,700
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1989
BUDGET
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EXP. TO
12/31/88
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1988
BUDGET
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DESCRIPTION
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ACCOUNT NUMBER
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INSERVICE

01-05142-0100	SALARIES	15,600	13,998	13,800
01-05142-1000	SOCIAL SECURITY	1,200	1,051	1,050
01-05142-1400	WORKMEN'S COMP.	850	734	670
01-05142-1500	UNEMPLOYMENT INS.	140	(102)	140
01-05142-1700	IN HOUSE EDUCATION	1,000	1,953	2,200
01-05142-3900	OTHER SUPPLIES/EXPEN	1,800	511	600
01-05142-8200	EQUIPMENT REPAIR	100	36	100
01-05142-9700	NEW EQUIPMENT	400	0	400
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		21,090	18,181	18,960

PLANT OPERATIONS

01-05150-0100	SALARIES	57,200	56,821	58,900
01-05150-1000	SOCIAL SECURITY	4,300	4,142	4,420
01-05150-1100	LIFE INSURANCE	80	61	80
01-05150-1200	HEALTH INSURANCE	2,575	2,550	2,570
01-05150-1300	RETIREMENT	1,750	1,339	1,475
01-05150-1400	WORKMEN'S COMP.	3,450	2,264	2,900
01-05150-1500	UNEMPLOYMENT INS.	420	20	420
01-05150-1700	EDUCATION & CONFEREN	200	3	200
01-05150-2900	OUTSIDE SERVICES	5,000	15,180	10,000
01-05150-6100	ELECTRICITY	43,000	39,857	41,000
01-05150-6200	PYROFAX GAS	7,500	5,884	7,500
01-05150-6300	WATER	1,000	48	1,000

ACCOUNT NUMBER	DESCRIPTION	1988 BUDGET	EXP. TO 12/31/88	1989 BUDGET
01-05150-6400	SEWER	13,000	12,481	13,000
01-05150-6500	FUEL	22,500	20,638	20,000
01-05150-7900	VEHICLE SUPPLY/EXPEN	3,000	976	2,500
01-05150-8100	BUILDING REPAIRS	15,000	10,503	15,000
01-05150-8200	EQUIPMENT REPAIRS	1,000	960	1,000
01-05150-8400	SNOW REMOVAL	1,000	295	1,000
01-05150-9700	NEW EQUIPMENT	3,500	1,511	7,500
		185,475	175,533	190,465

LAUNDRY DEPARTMENT

01-05160-0100	SALARIES	60,670	62,054	64,750
01-05160-1000	SOCIAL SECURITY	4,550	4,660	4,875
01-05160-1100	LIFE INSURANCE	100	111	100
01-05160-1200	HEALTH INSURANCE	7,550	5,722	5,675
01-05160-1300	RETIREMENT	1,825	1,663	1,500
01-05160-1400	WORKMEN'S COMP.	3,550	2,438	3,150
01-05160-1500	UNEMPLOYMENT INS.	740	(20)	725
01-05160-1700	EDUCATION & CONFEREN	200	115	200
01-05160-1800	EMPLOYEE PHYSICALS	30	30	30
01-05160-3700	LINENS	7,500	7,887	9,000
01-05160-3900	LAUNDRY SUPPLY/EXPEN	8,000	8,480	9,600
01-05160-8200	EQUIPMENT REPAIRS	5,000	2,668	2,500
01-05160-9700	NEW EQUIPMENT	600	322	4,000
		100,315	96,130	106,105

ACCOUNT NUMBER	DESCRIPTION	1988 BUDGET	EXP. TO 12/31/88	1989 BUDGET
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HOUSEKEEPING DEPARTMENT

01-05170-0100	SALARIES	119,425	119,531	124,000
01-05170-1000	SOCIAL SECURITY	9,000	8,977	9,325
01-05170-1100	LIFE INSURANCE	180	182	180
01-05170-1200	HEALTH INSURANCE	12,550	12,428	12,500
01-05170-1300	RETIREMENT	3,500	4,798	2,900
01-05170-1400	WORKMEN'S COMP.	7,000	5,237	6,000
01-05170-1500	UNEMPLOYMENT INS.	1,340	174	1,400
01-05170-1700	EDUCATION & CONFEREN	50	7	50
01-05170-1800	EMPLOYEE PHYSICALS	150	152	150
01-05170-3900	HSKPG. SUPPLY/EXPENS	9,000	9,230	10,500
01-05170-8200	EQUIPMENT REPAIRS	200	97	200
01-05170-9700	NEW EQUIPMENT	600	2,155	1,700
01-05170-9800	FURNISHINGS	1,000	0	2,000
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		163,995	162,968	170,905

PHYSICIANS & PHARMACY

01-05180-2200	PHYSICIAN SERVICES	2,500	3,100	4,500
01-05180-2300	PHARMACIST SERVICES	10,000	5,507	2,400
01-05180-2400	DENTIST SERVICES	2,000	0	2,000
01-05180-3100	MEDICAL/SURGICAL SUP	25,000	25,199	25,000
01-05180-3300	PHARMACY (DRUGS)	20,000	39,052	10,000
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		59,500	72,858	43,900

ACCOUNT NUMBER	DESCRIPTION	1988 BUDGET	EXP. TO 12/31/88	1989 BUDGET
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ACTIVITIES DEPARTMENT				

01-05191-0100	SALARIES	29,475	34,302	0
01-05191-1000	SOCIAL SECURITY	2,200	2,576	0
01-05191-1100	LIFE INSURANCE	60	49	0
01-05191-1200	HEALTH INSURANCE	1,750	1,920	0
01-05191-1300	RETIREMENT	870	737	0
01-05191-1400	WORKMEN'S COMP.	1,725	1,399	0
01-05191-1500	UNEMPLOYMENT INS.	280	219	0
01-05191-1700	EDUCATION & CONFEREN	250	157	0
01-05191-2300	CONSULTANT SERVICES	3000	1070	0
01-05191-3900	ACTIVITY SUPPLY/EXPE	4,000	2,951	0
01-05191-6700	ADVERTISING	25	26	0
01-05191-8200	EQUIPMENT REPAIRS	100	0	0
01-05191-9700	NEW EQUIPMENT	500	0	0
		-----	-----	-----
		44,235	45,406	0
SOCIAL SERVICES				

01-05192-0100	SALARIES	18,650	19,239	0
01-05192-1000	SOCIAL SECURITY	1,400	1,454	0
01-05192-1100	LIFE INSURANCE	40	41	0
01-05192-1200	HEALTH INSURANCE	2,250	2,248	0
01-05192-1300	RETIREMENT	520	538	0
01-05192-1400	WORKMEN'S COMP.	1,100	876	0
01-05192-1500	UNEMPLOYMENT INS.	140	9	0
01-05192-1700	EDUCATION & CONFEREN	200	869	0
01-05192-3900	SOCIAL SER. SUPPLY/E	1,500	294	0
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		25,800	25,568	0

ACCOUNT NUMBER	DESCRIPTION	1988 BUDGET	EXP. TO 12/31/88	1989 BUDGET
PHYSICAL THERAPY				
01-05193-0100	SALARIES	12,375	12,811	15,000
01-05193-1000	SOCIAL SECURITY	930	962	1,150
01-05193-1100	LIFE INSURANCE	20	14	20
01-05193-1200	HEALTH INSURANCE	1,700	0	2,250
01-05193-1300	RETIREMENT	365	321	375
01-05193-1400	WORKMEN'S COMP.	720	432	730
01-05193-1500	UNEMPLOYMENT INS.	140	75	140
01-05193-2300	CONSULTANT SERVICES	3,000	1,920	3,000
01-05193-3900	P.T. SUPPLY/EXPENSE	500	153	300
		19,750	16,688	22,965
CHAPLAIN				
01-05195-2900	CHAPLAIN SERVICES	1,500	910	0
		1,500	910	0
RESIDENT SERVICES				
01-05196-0100	RES. SERV. SALARIES	0	0	56,600
01-05196-1000	SOCIAL SECURITY	0	0	4,250
01-05196-1100	LIFE INSURANCE	0	0	100
01-05196-1200	HEALTH INSURANCE	0	0	6,550
01-05196-1300	RETIREMENT	0	0	1,425
01-05196-1400	WORKMEN'S COMP.	0	0	2,750
01-05196-1500	UNEMPLOYMENT INS.	0	0	560
01-05196-1700	EDUCATION & CONF.	0	0	1,500
01-05196-2300	CONSULTANT SERVICES	0	0	2,000
01-05196-2900	CHAPLAIN SERVICES	0	0	1,500
01-05196-3600	BEAUTY SHOP SUPPLIES	0	0	1,000
01-05196-3900	OTHER SUPPLIES/EXP.	0	0	5,000

ACCOUNT NUMBER =====	DESCRIPTION =====	1988 BUDGET =====	EXP. TO 12/31/88 =====	1989 BUDGET =====
01-05196-6700	ADVERTISING	0	0	200
01-05196-7000	TRAVEL	0	0	500
01-05196-8200	EQUIPMENT REPAIRS	0	0	200
01-05196-9700	NEW EQUIPMENT	0	0	1,500
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		0	0	85,635
BUDGET TOTALS		2,525,650	2,431,479	2,562,505

SPECIALS -----				
01-09256-9702	LAUNDRY SPECIAL	12,000	8,013	0
01-09256-9703	WATER SYSTEM ENGINEE	5,000	582	0
01-09256-9704	PAVING PARKING LOT	25,000	26,941	0
01-09256-9705	1ST FLOOR BATHROOMS	20000	0	0
01-09256-9706	GENERATOR	5000	5379	0
01-09256-9707	VEGETABLE ROOM	0	0	7,500
01-09256-9708	RENOVATIONS	0	0	15,000
01-09256-9709	DATA PROCESSING	0	0	25,000
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		67,000	40,915	47,500

ACCOUNT NUMBER	DESCRIPTION	1988 BUDGET	EXP. TO 12/31/88	1989 BUDGET
COOS COUNTY NURSING HOME				
ADMINISTRATION				
02-05600-0100	SALARIES	105,000	105,070	91,850
02-05600-1000	SOCIAL SECURITY	7,900	7,891	6,900
02-05600-1100	LIFE INSURANCE	175	272	180
02-05600-1200	HEALTH INSURANCE	6,000	8,462	10,170
02-05600-1300	RETIREMENT	3,100	2,441	2,250
02-05600-1400	WORKMEN'S COMP.	2,800	1,232	2,060
02-05600-1500	UNEMPLOYMENT INS.	560	387	600
02-05600-1700	EDUCATION/CONFERENCE	2,000	1,570	2,000
02-05600-2000	LEGAL SERVICES	5,000	2,244	5,000
02-05600-2100	AUDIT SERVICES	5,750	5,452	6,000
02-05600-2200	CERT.NEEDS ASSESS.	1,000	945	1,040
02-05600-2300	CONSULTANT SERVICES	6,000	0	1,000
02-05600-3500	DUES/LICENSES	2,000	1,544	4,000
02-05600-3600	OFFICE SUPPLIES	5,000	4,446	5,000
02-05600-3700	SUBSCRIPTIONS	1,500	971	1,000
02-05600-3800	POSTAGE	1,500	1,495	1,700
02-05600-3900	OTHER SUPPLY/EXP.	750	591	600
02-05600-6700	ADVERTISING	500	2,046	1,800
02-05600-6800	TELEPHONE	9,000	9,384	10,000
02-05600-7000	TRAVEL	1,500	1,383	1,500
02-05600-8200	EQUIPMENT REPAIR	5,000	3,203	5,000
02-05600-9300	GEN.LIABILITY INS.	32,000	35,644	35,650
02-05600-9700	NEW EQUIPMENT	1,000	600	1,000
		205,035	197,273	196,300

ACCOUNT NUMBER	DESCRIPTION	1988 BUDGET	EXP. TO 12/31/88	1989 BUDGET
PROPERTY				
02-05610-9100	INTEREST ON BONDS	52,080	48,120	41,600
02-05610-9200	INTEREST ON LOANS	4,200	2,945	6,000
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		56,280	51,065	47,600
DIETARY				
02-05630-0100	SALARIES	214,000	209,669	200,905
02-05630-1000	SOCIAL SECURITY	16,100	15,566	13,420
02-05630-1100	LIFE INSURANCE	340	258	240
02-05630-1200	HEALTH INSURANCE	14,300	13,494	12,900
02-05630-1300	RETIREMENT	5,550	4,455	3,730
02-05630-1400	WORKMEN'S COMP.	12,400	10,302	8,650
02-05630-1500	UNEMPLOYMENT INS.	2,370	145	2,100
02-05630-1700	EDUCATION/CONFERENCE	1,015	891	1,100
02-05630-2300	CONSULTANT SERVICES	500	581	10,400
02-05630-3900	SUPPLIES/EXPENSE	13,000	14,109	15,800
02-05630-5000	FOOD	140,000	137,592	149,000
02-05630-7000	TRAVEL	350	250	300
02-05630-8200	EQUIPMENT REPAIRS	4,000	4,315	5,000
02-05630-9700	NEW EQUIPMENT	2,675	1,798	3,650
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		426,600	413,425	427,195

ACCOUNT NUMBER	DESCRIPTION	1988 BUDGET	EXP. TO 12/31/88	1989 BUDGET
NURSING				
02-05640-0100	SALARIES	898,350	881,815	1,012,650
02-05640-1000	SOCIAL SECURITY	67,500	66,676	74,000
02-05640-1100	LIFE INSURANCE	1,080	1,175	1,200
02-05640-1200	HEALTH INSURANCE	59,250	51,757	49,000
02-05640-1300	RETIREMENT	17,185	15,644	20,050
02-05640-1400	WORKMEN'S COMP.	52,450	39,157	49,850
02-05640-1500	UNEMPLOYMENT INS.	10,600	317	11,110
02-05640-1700	EDUCATION/CONFERENCE	1,000	1,040	1,100
02-05640-3100	M & S SUPPLIES	30,000	31,521	33,000
02-05640-3900	SUPPLIES & EXPENSE	1,300	972	1,300
02-05640-7000	TRAVEL	350	228	350
02-05640-8200	EQUIPMENT REPAIR	2,000	923	2,000
02-05640-8800	EQUIPMENT RENTAL	1,000	55	1,000
02-05640-9700	NEW EQUIPMENT	15,200	7,232	10,000
		1,157,265	1,098,512	1,266,610
MEDICAL RECORDS				
02-05641-0100	SALARIES	16,100	16,006	34,300
02-05641-1000	SOCIAL SECURITY	1,200	1,202	2,580
02-05641-1100	LIFE INSURANCE	20	15	40
02-05641-1200	HEALTH INSURANCE	0	90	1,050
02-05641-1300	RETIREMENT	275	302	390
02-05641-1400	WORKMEN'S COMP.	80	(144)	135
02-05641-1500	UNEMPLOYMENT INS.	140	129	420
02-05641-1700	EDUCATION/CONFERENCE	500	(1,347)	200
02-05641-2400	CONSULTANT SERVICES	300	300	650
02-05641-3600	SUPPLIES	1,500	636	1,200

ACCOUNT NUMBER	DESCRIPTION	1988 BUDGET	EXP. TO 12/31/88	1989 BUDGET
02-05641-8200	EQUIPMENT REPAIR	300	142	300
02-05641-9700	NEW EQUIPMENT	3,650	854	1,600
		24,065	18,185	42,865
INSERVICE				
02-05642-0100	SALARIES	18,000	18,901	21,650
02-05642-1000	SOCIAL SECURITY	1,350	1,420	1,625
02-05642-1400	WORKMEN'S COMP.	1,340	1,005	1,050
02-05642-1500	UNEMPLOYMENT INS.	140	133	280
02-05642-1700	EDUCATION/CONFERENCE	2,080	2,203	2,100
02-05642-2300	CONSULTANT SERVICE	2,500	0	2,500
02-05642-3900	SUPPLIES/EXPENSE	970	1,019	1,100
02-05642-7000	TRAVEL	400	216	500
02-05642-8200	EQUIPMENT REPAIR	200	30	300
02-05642-9700	NEW EQUIPMENT	2,100	124	8,100
		29,080	25,051	39,205
PLANT OPERATIONS				
02-05650-0100	SALARIES	40,500	34,788	36,000
02-05650-1000	SOCIAL SECURITY	3,050	2,612	2,700
02-05650-1100	LIFE INSURANCE	60	51	60
02-05650-1200	HEALTH INSURANCE	3,100	4,309	5,000
02-05650-1300	RETIREMENT	690	932	880
02-05650-1400	WORKMEN'S COMP.	2,400	1,987	1,725
02-05650-1500	UNEMPLOYMENT INS.	280	49	310
02-05650-1700	EDUCATION/CONFERENCE	250	183	500

ACCOUNT NUMBER	DESCRIPTION	1988 BUDGET	EXP. TO 12/31/88	1989 BUDGET
02-05650-2900	OUTSIDE SERVICES	10,100	2,465	9,000
02-05650-3900	PLANT OP. SUPPLIES	3,200	3,328	3,500
02-05650-6100	ELECTRICITY	125,000	104,408	100,000
02-05650-6200	GAS	10,000	15,993	25,000
02-05650-6300	WATER	9,000	8,577	10,000
02-05650-6400	SEWER	12,000	13,372	12,800
02-05650-6500	FUEL	1,300	855	1,400
02-05650-7000	TRAVEL	200	81	200
02-05650-7900	VEHICLE SUPPLIES	1,200	846	1,500
02-05650-8100	BUILDING REPAIRS	6,100	2,937	8,000
02-05650-8200	EQUIPMENT REPAIRS	6,500	6,190	7,500
02-05650-8400	SNOW REMOVAL	2,500	502	2,500
02-05650-9700	NEW EQUIPMENT	2,600	3,592	6,000
		240,030	208,057	234,575
LAUNDRY				
02-05660-0100	SALARIES	84,000	75,374	83,400
02-05660-1000	SOCIAL SECURITY	6,350	5,660	5,350
02-05660-1100	LIFE INSURANCE	80	61	100
02-05660-1200	HEALTH INSURANCE	2,850	2,613	2,600
02-05660-1300	RETIREMENT	1,650	1,523	1,360
02-05660-1400	WORKMEN'S COMP.	4,875	2,996	3,450
02-05660-1500	UNEMPLOYMENT INS.	1,175	94	1,040
02-05660-1700	EDUCATION & CONF.	0	0	150
02-05660-3700	LINEN	10,500	8,249	11,000
02-05660-3900	SUPPLIES/EXPENSE	14,000	9,118	11,000
02-05660-8200	EQUIPMENT REPAIR	5,000	4,579	5,000
02-05660-9700	NEW EQUIPMENT	3,000	0	3,120
		133,480	110,267	127,570

ACCOUNT NUMBER	DESCRIPTION	1988 BUDGET	EXP. TO 12/31/88	1989 BUDGET
HOUSEKEEPING				
02-05670-0100	SALARIES	123,000	127,943	142,725
02-05670-1000	SOCIAL SECURITY	9,250	9,669	10,720
02-05670-1100	LIFE INSURANCE	260	183	220
02-05670-1200	HEALTH INSURANCE	12,450	13,443	11,900
02-05670-1300	RETIREMENT	3,130	3,562	3,100
02-05670-1400	WORKMEN'S COMP.	7,155	7,527	6,910
02-05670-1500	UNEMPLOYMENT INS.	1,475	(49)	1,775
02-05670-1700	EDUCATION/CONFERENCE	500	78	500
02-05670-3900	SUPPLIES/EXPENSE	12,600	8,197	12,680
02-05670-7000	TRAVEL	100	0	100
02-05670-8200	EQUIPMENT REPAIR	700	0	700
02-05670-9700	NEW EQUIPMENT	2,100	43	2,100
		172,720	170,596	193,430
PHYSICIANS/PHARMACY				
02-05680-2300	PHARMACY CONSULTANT	6,500	3,697	6,500
02-05680-2400	MEDICAL DIRECTOR	2,500	2,500	3,000
		9,000	6,197	9,500
ACTIVITIES				
02-05691-0100	SALARIES	37,500	37,269	47,000
02-05691-1000	SOCIAL SECURITY	2,850	2,799	3,550
02-05691-1100	LIFE INSURANCE	60	43	70

ACCOUNT NUMBER	DESCRIPTION	1988 BUDGET	EXP. TO 12/31/88	1989 BUDGET
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02-05691-1200	HEALTH INSURANCE	425	644	1,500
02-05691-1300	RETIREMENT	475	842	960
02-05691-1400	WORKMEN'S COMP.	3,000	1,678	2,275
02-05691-1500	UNEMPLOYMENT INS.	500	193	560
02-05691-1700	EDUCATION/CONFERENCE	250	147	460
02-05691-2300	CONSULTANT SERVICE	4,000	4,310	4,000
02-05691-3900	SUPPLIES/EXPENSE	4,000	2,673	4,000
02-05691-7000	TRAVEL	100	40	500
02-05691-8200	EQUIPMENT REPAIR	250	26	250
02-05691-9700	NEW EQUIPMENT	300	110	300
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		53,710	50,774	65,425
SOCIAL SERVICE				

02-05692-0100	SALARIES	11,825	21,710	20,600
02-05692-1000	SOCIAL SECURITY	900	1,630	1,550
02-05692-1100	LIFE INSURANCE	0	10	0
02-05692-1200	HEALTH INSURANCE	0	321	2,100
02-05692-1300	RETIREMENT	0	156	515
02-05692-1400	WORKMEN'S COMP.	675	458	1,000
02-05692-1500	UNEMPLOYMENT INS.	140	166	140
02-05692-1700	EDUCATION/CONFERENCE	150	150	250
02-05692-3900	SUPPLIES/EXPENSE	200	90	200
02-05692-7000	TRAVEL	50	0	125
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		13,940	24,691	26,480
PHYSICAL THERAPY				

02-05693-0100	SALARIES	7,100	6,811	6,950
02-05693-1000	SOCIAL SECURITY	550	511	520
02-05693-1100	LIFE INSURANCE	10	10	10

ACCOUNT NUMBER	DESCRIPTION	1988 BUDGET	EXP. TO 12/31/88	1989 BUDGET
02-05693-1200	HEALTH INSURANCE	425	430	340
02-05693-1300	RETIREMENT	200	192	175
02-05693-1400	WORKMEN'S COMP.	405	312	350
02-05693-1500	UNEMPLOYMENT INS.	70	(64)	140
02-05693-2300	CONSULTANT SERVICE	7,500	4,591	7,500
02-05693-3900	SUPPLIES/EXPENSE	500	13	500
02-05693-8200	EQUIPMENT REPAIR	100	0	100
02-05693-9700	NEW EQUIPMENT	0	0	100
		16,860	12,806	16,685
OCCUPATIONAL THERAPY				
02-05694-2300	CONSULTANT SERVICES	6,500	5,329	6,500
02-05694-3900	O.T. SUPPLIES	500	378	500
02-05694-8200	EQUIPMENT REPAIR	100	0	100
02-05694-9700	NEW EQUIPMENT	200	0	200
		7,300	5,707	7,300
CHAPLAIN				
02-05695-2900	CHAPLAIN SERVICES	2,000	2,000	2,100
		2,000	2,000	2,100
GIFT SHOP				
02-05697-3900	GIFT SHOP SUPPLIES	2,500	2,466	2,500
		2,500	2,466	2,500
BUDGET TOTALS		2,549,865	2,397,072	2,705,340

ACCOUNT NUMBER =====	DESCRIPTION =====	1988 BUDGET =====	EXP. TO 12/31/88 =====	1989 BUDGET =====
SPECIALS -----				
02-09258-9703	DRAPERIES ETC.	9,400	2,725	0
02-09258-9705	SECURE CARE SYSTEM	15,000	13,351	0
02-09258-9706	VAN	24,000	24,000	0
02-09258-9707	GAS WATER HEATER	7,000	5,524	0
02-09258-9701	NURSE CALL SYSTEM	0	0	17,500
02-09258-9702	GAS STEAMER/KETTLES	0	0	15,900
02-09258-9704	GAS CONVECTION OVENS	0	0	5,500
02-09258-9708	GAS RANGE	0	0	2,600
02-09258-9709	RECUMBENT BATH	0	0	12,000
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		55,400	45,600	53,500
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BUDGET GRAND TOTALS		9,342,750	8,775,649	9,648,815
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